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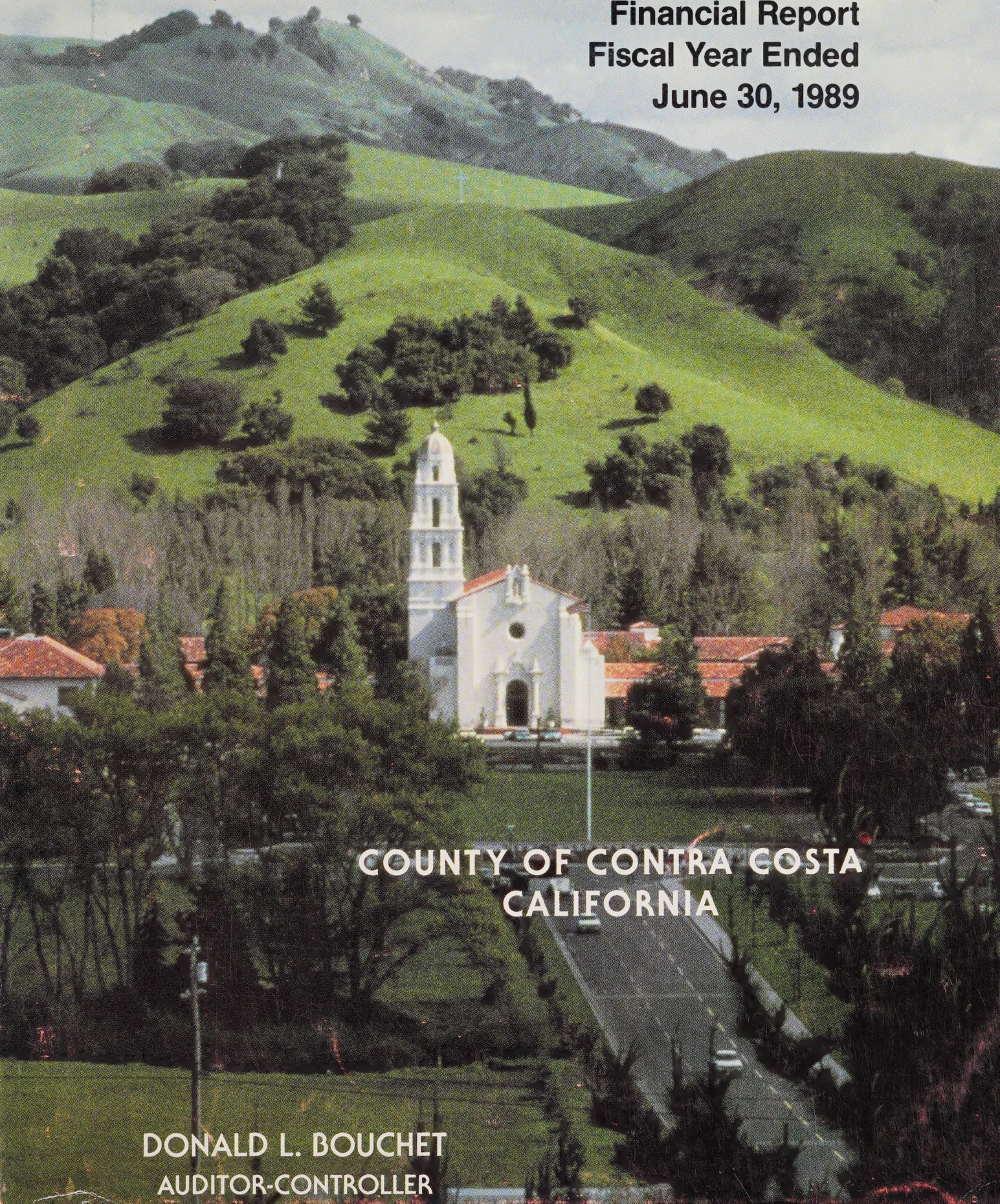
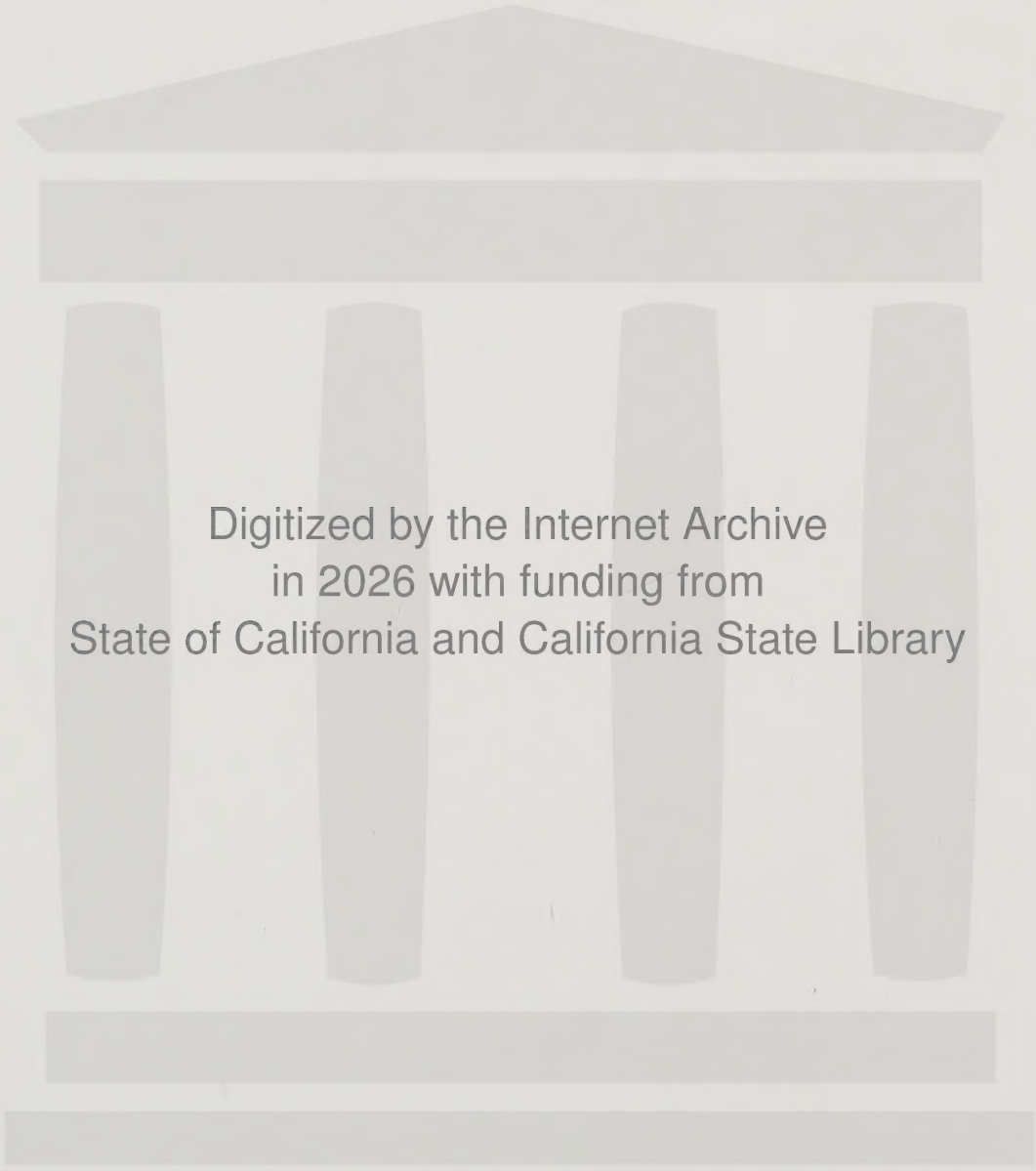
Comprehensive Annual Financial Report Fiscal Year Ended June 30, 1989



COUNTY OF CONTRA COSTA
CALIFORNIA

DONALD L. BOUCHET
AUDITOR-CONTROLLER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COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1989

CONTRA COSTA COUNTY, CALIFORNIA

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COUNTY OF CONTRA COSTA

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Contra Costa County

Auditor-Controller Office

Finance Building
Martinez, California 94553-1282
(415) 372-2181

Donald L. Bouchet
Auditor Controller

James F. Weber
Accounting Services Officer

John A. Aylard
Chief, Division of Audits

December 4, 1989

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1988-89 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and all financial transactions. The CAFR is organized into three sections:

--The Introduction Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.

--The Financial Section presents the audited financial statements, including notes thereto, and supporting schedules necessary for a fair presentation of the financial position and results of operations of the County in conformity with generally accepted accounting principles.

--The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the County Board of Supervisors exercises oversight responsibility. Oversight

responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Public Facilities Corporations, Redevelopment Agency, Special Districts under the Board of Supervisors, Debt Service Funds, other Special Revenue Funds, the Employee Retirement Association, Capital Projects Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, and the Hospital, Health Maintenance Organization, and Airport Enterprise Funds.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which may be held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITION AND OUTLOOK

The local economy continues to be strong. The County's population increased by 22,044 for a 3 percent increase to 775,500. Some specific developments:

- The $400 million modernization of the USS-POSCO steel mill in the Pittsburg area was completed, making the plant fully operable for the first time in more than 20 years. At an annual capacity of 1.4 million tons of finished steel products, it is California's largest producer. There will be 1,200 employees with an annual payroll of $46 million.

- The Bishop Ranch Business Park continues to grow; it now houses 16,000 (of an eventual 25,000) employees; it contains 6 million (of a projected 8.5 million) square feet of office and research and development space; and it has spent $1.4 billion of a projected $2.0 billion. Tenants include 20% of Fortune's top 50 companies.

- Chevron Corporation announced plans to spend $75 million to upgrade its Richmond refinery, and is considering a $1 billion expansion of the facility.

MAJOR INITIATIVES

Voters made a major commitment to transportation by authorizing a half cent increase in the sales tax. The tax increase will raise $807 million for road and public transit projects including $178 million to extend Bay Area Rapid Transit to Pittsburg.

The Board of Supervisors authorized staff to commission architectural drawings for a new $155 million, 6 story, 227 bed hospital with adjoining psychiatric and outpatient buildings to replace the existing antiquated County Hospital.

Future initiatives will lie in promoting the Public-Private Partnership, the alliance between government and private industry where the County is a recognized leader. Areas of effort will include Child Care, Homeless, Hazardous Waste, Traffic and Parking, and Garbage Disposal.

There will also be a continuation of the Board's commitment to automation as a principal means of maximizing productivity.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor-Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year end fund balance along with projected revenues becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balance at June 30, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts governed by the Board of Supervisors.

Revenues for County governmental functions totaled $548.4 million in 1988-89, an increase of 13.2% from 1987-88. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	Amount	Percent of Total	Increase (decrease) from 1987-88	Percent Change
Taxes	$186,307	34.0%	$16,810	9.9%
Licenses, permits, and franchises	11,036	2.0	508	4.8
Fines, forfeitures, and penalties	7,898	1.4	1,213	18.1
Use of money and property	16,209	3.0	(1,762)	(9.8)
Aid from other governmental agencies	255,399	46.6	43,336	20.4
Charges for current services	66,858	12.2	3,560	5.6
Other revenues	4,688	0.8	260	5.9
Total	$548,395	100.0%	$63,925	13.2%

County-wide assessed valuations increased 10% to $44.1 billion from $40.1 billion the preceding year. This is attributable mostly to new construction and to transfers of ownership.

The increase in Aid from Other Governmental Agencies is due principally to funds received from the State for the new West County Jail.

The decrease in Use of Money and Property was due to the advance refunding of the Public Facilities Corporation's Certificates' of Deposit which reduced balances available for investment.

Expenditures for County governmental purposes totaled $553.2 million, an increase of 16.1% over 1987-88. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	Amount	Percent of Total	Increase (decrease) from 1987-88	Percent Change
General government	$ 56,470	10.2%	$ 5,360	10.5%
Public protection	177,481	32.1	15,272	9.4
Health and sanitation	53,852	9.7	5,371	11.1
Public assistance	171,975	31.1	20,341	13.4
Education	9,085	1.6	1,174	14.8
Public ways and facilities	20,098	3.6	(3,653)	(15.4)
Recreation and culture	292	.1	(68)	(18.9)
Debt service	20,355	3.7	10,209	100.6
Capital outlay	43,567	7.9	22,716	108.9
Total	$553,175	100.0%	$76,722	16.1%

The decrease in Public Ways and Facilities reflects a decrease in major road jobs. Major jobs completed the previous year included the North Richmond Bypass, Lone Tree Way Overlay, Bollinger Canyon Widening and San Pablo Slide Repairs.

The increase in Debt Service is due to the refunding of most of the issues of the Public Facilities Corporation, whereby reserves from the old issues were placed in escrow to repay the new debt.

The increase in Capital Outlay is due primarily to the new West County Jail, and to the new Data Processing and Public Works facilities.

In addition to the expenditures listed above, an operating transfer of $21.9 million was made for the General Fund subsidy of the Hospital Enterprise Funds, up from $21.3 million the previous year. As of June 30, 1989 the Hospital and Health Maintenance Organization Enterprise Funds had retained earnings of $2,591,000, an increase of $797,000 from the previous year.

The Governmental Funds, excluding the Public Facilities Corporations, had $42.5 million in unreserved, undesignated equity at the end of the year, up from $35.2 million at the close of the prior year. This balance will be used to help finance the 1989-90 budget.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing. The 1988-89 Tax Anticipation Note issue of $45 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, organized as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. During the year, the corporation issued $61,690,000 in certificates of participation to refinance all but one of its previous issues.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1989 was 8.737%.

Risk Management

The County is self insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposures that are not feasible to self insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job-related medical standards for persons being considered for employment.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The County Grand Jury and the Board of Supervisors selected the firm of Peat Marwick Main & Co. to perform the 1988-89 audit.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1987-88 Comprehensive Annual Financial Report. This was the seventh consecutive fiscal year the County has received this award.

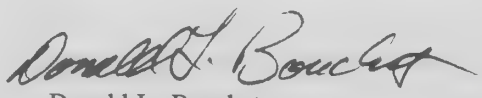
In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Donald L. Bouchet
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1989

ELECTED OFFICIALS

BOARD OF SUPERVISORS

TOM POWERS	DISTRICT 1
NANCY C. FAHDEN	DISTRICT 2
ROBERT I. SCHRODER	DISTRICT 3
SUNNE WRIGHT McPEAK	DISTRICT 4
TOM TORLAKSON	DISTRICT 5

DEPARTMENT HEADS

JOHN A. BIASOTTI	ASSESSOR
DONALD L. BOUCHET	AUDITOR-CONTROLLER
STEPHEN L. WEIR	CLERK-RECORDER
GARY T. YANCEY	DISTRICT ATTORNEY
RICHARD K. RAINEY	SHERIFF-CORONER
ALFRED P. LOMELI	TREASURER-TAX COLLECTOR

SUPERIOR COURT JUDGES

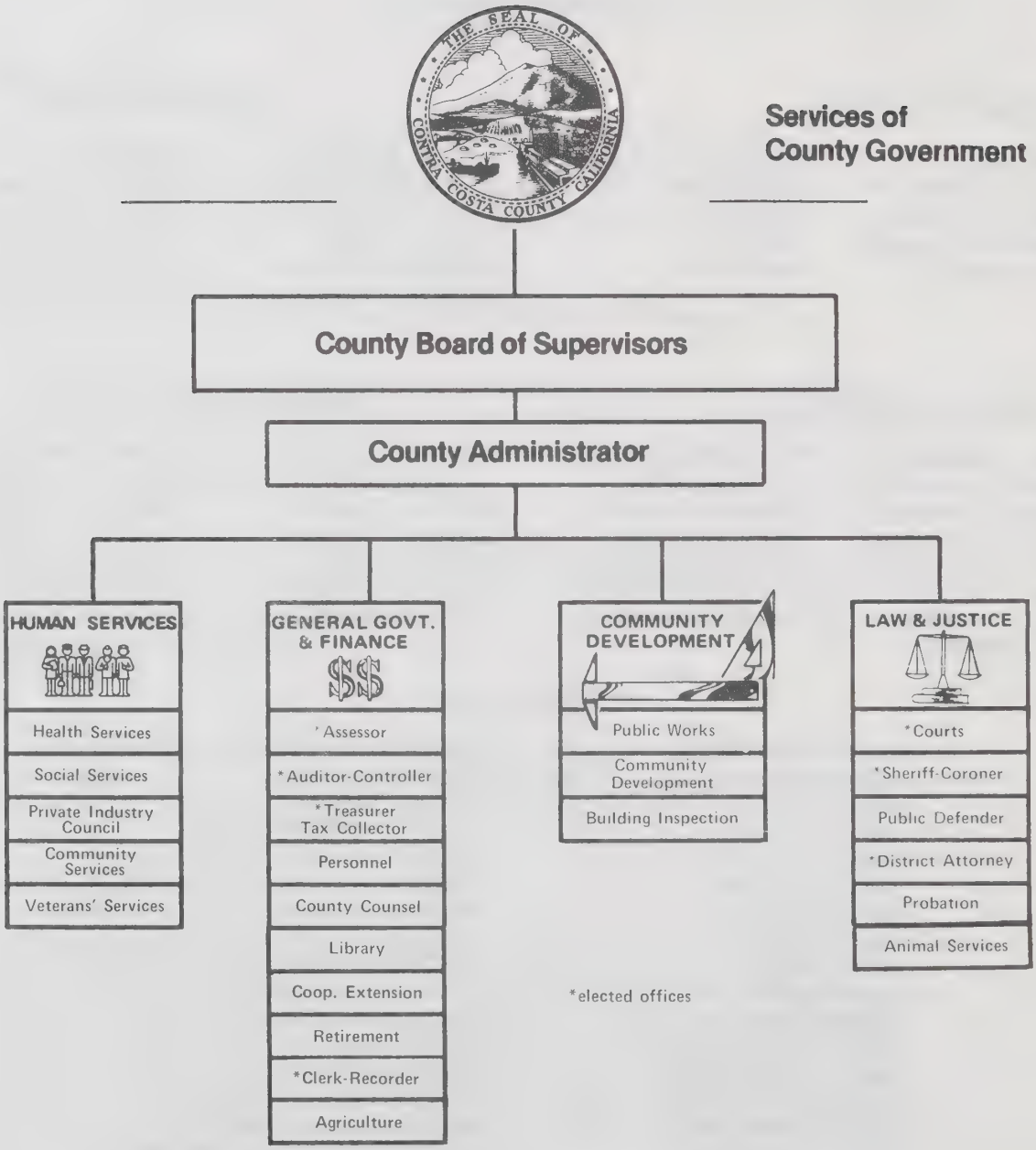
ROBERT G. McGRATH	WILLIAM A. O'MALLEY
RICHARD E. ARNASON	ELLEN S. JAMES
DOUGLAS E. SWAGER	MICHAEL J. PHELAN
WAYNE A. WESTOVER	PETER L. SPINETTA
JAMES J. MARCHIANO	RICHARD L. PATSEY
DAVID A. DOLGIN	NORMAN SPELLBERG
EDWARD L. MERRILL	RICHARD S. FLIER
JOHN C. MINNEY	

MUNICIPAL COURT JUDGES

IRENE TAKAHASHI	MARK B. SIMONS
ALLEN L. NORRIS	JOHN D. HATZENBUHLER
BESSIE P. DREIBELBIS	DOUGLAS R. CUNNINGHAM
SAMUEL H. MESNICK	WALTER D. ROGERS
GARRET J. GRANT	BARBARA ZUNIGA
GERALD A. BELLECI	MERLE R. EATON
JOHN M. ALLEN	BRUCE VAN VOORHIS

APPOINTED OFFICIALS

PHILIP J. BATCHELOR	COUNTY ADMINISTRATIVE OFFICER
VICTOR J. WESTMAN	COUNTY COUNSEL
ERNEST SIEGEL	COUNTY LIBRARIAN
GERALD S. BUCK	COUNTY PROBATION OFFICER
DIANE IWASA	DIRECTOR OF ANIMAL SERVICES
ROBERT W. GIESE	DIRECTOR OF BUILDING INSPECTION
HARVEY BRAGDON	DIRECTOR OF COMMUNITY DEVELOPMENT
JOAN V. SPARKS	DIRECTOR OF COMMUNITY SERVICES, ACTING
H. FISK PHELPS	DIRECTOR OF COOPERATIVE EXTENSION
GARY BROWN	DIRECTOR OF EMERGENCY SERVICES, ACTING
BARTON J. GILBERT	DIRECTOR OF GENERAL SERVICES
MARK R. FINUCANE	DIRECTOR OF HEALTH SERVICES
HARRY D. CISTERMAN	DIRECTOR OF PERSONNEL
J. MICHAEL WALFORD	DIRECTOR OF PUBLIC WORKS
JAMES RYDINGSWORD	DIRECTOR OF SOCIAL SERVICE
JOHN H. DeFREMERY	DIRECTOR OF WEIGHTS & MEASURES
ROY L. CHIESA	COUNTY MUNICIPAL COURT ADMINISTRATOR
CHARLES JAMES	PUBLIC DEFENDER
GARY D. VILLALBA	VETERAN'S SERVICE OFFICER


THE SEAL OF
CONTRA COSTA COUNTY CALIFORNIA
Services of
County Government
County Board of Supervisors
County Administrator
HUMAN SERVICES
Health Services
Social Services
Private Industry Council
Community Services
Veterans' Services
GENERAL GOVT. & FINANCE
$$
*Assessor
*Auditor-Controller
*Treasurer Tax Collector
Personnel
County Counsel
Library
Coop. Extension
Retirement
*Clerk-Recorder
Agriculture
COMMUNITY DEVELOPMENT
Public Works
Community Development
Building Inspection
LAW & JUSTICE
*Courts
*Sheriff-Coroner
Public Defender
*District Attorney
Probation
Animal Services
*elected offices

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Contra Costa County, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1988

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION

KPMG Peat Marwick

Certified Public Accountants

Peat Marwick Main & Co.
2121 No. California Blvd., Suite 840
Walnut Creek, CA 94596-3572

The Honorable Grand Jury and
the Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general purpose financial statements of the County of Contra Costa as of June 30, 1989 and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa at June 30, 1989, and the results of its operations and the changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Peat Marwick Main & Co.

December 1, 1989

COUNTY OF CONTRA COSTA

COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1989

(In Thousands)

	Governmental Fund Types			
Assets	**General**	**Special Revenue**	**Debt Service**	**Capital Projects**
Cash and investments	$ 61,658	34,259	5,778	3,442
Accounts receivable and accrued revenue	30,339	4,340	64	5,686
Due from other funds	26,540	12,323		3,640
Inventories	1,190			
Prepaid expenses and deposits	10,706	1,536		56
Advances to other funds	2,922	1,753		
Taxes receivable				
Fixed assets, net				
Amount to be provided for retirement of long-term debt				
Amount available in debt service funds				
Total assets	$ 133,355	54,211	5,842	12,824
Liabilities and Fund Equity				
Liabilities:				
Warrants outstanding				
Short term notes	45,000			
Accounts payable and accrued liabilities	16,024	5,872	1,307	1,920
Employee benefits payable				
Notes payable				
Due to other funds	10,100	11,056		2,540
Welfare program advances	6,071			
Deferred revenue	4,263		43	
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Advances from other funds		2		1,361
Total liabilities	81,458	16,930	1,350	5,821
Fund Equity:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund Balance:				
Reserved	21,620	13,300	4,492	6,246
Unreserved:				
Designated	10,080	1,781		
Undesignated	20,197	22,200		757
Total fund equity	51,897	37,281	4,492	7,003
Total liabilities and fund equity	$ 133,355	54,211	5,842	12,824

See accompanying notes to combined financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		(Memorandum Only)
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	Totals
11,287	35,547	1,069,049			1,221,020
4,807	1,315	30,756			77,307
5,685	1,525	24,973			74,686
477		26			1,693
4		5			12,307
		962			5,637
		71,557			71,557
19,157			284,705		303,862
				119,140	119,140
				4,492	4,492
41,417	38,387	1,197,328	284,705	123,632	1,891,701
		57,090			57,090
					45,000
11,474	38,312	25,709			100,618
2,177		16		13,641	15,834
				7,900	7,900
6,974	1,232	42,784			74,686
					6,071
					4,306
1,945				26,987	28,932
		46,228			46,228
		382,041			382,041
				70,830	70,830
				4,274	5,637
22,570	39,544	553,868		123,632	845,173
15,914					15,914
			284,705		284,705
2,933	(1,157)				1,776
		643,460			689,118
					11,861
					43,154
18,847	(1,157)	643,460	284,705		1,046,528
41,417	38,387	1,197,328	284,705	123,632	1,891,701

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES

YEAR ENDED JUNE 30, 1989

(In Thousands)

	General	Special Revenue	Debt Service	Capital Projects	(Memorandum Only) Totals
Revenues:					
Taxes	$ 131,235	53,434	854	784	186,307
Licenses, permits and franchises	6,979	3,972		85	11,036
Fines, forfeitures and penalties	4,332	3,566			7,898
Use of money and property	12,717	1,520	1,601	371	16,209
Aid from other governmental agencies	222,417	15,597	17	17,368	255,399
Charges for current services	58,943	7,035	569	311	66,858
Other revenue	2,608	807		1,273	4,688
Total revenues	439,231	85,931	3,041	20,192	548,395
Expenditures:					
Current:					
General government	52,112	4,358			56,470
Public protection	122,132	55,349			177,481
Health and sanitation	52,654	1,198			53,852
Public assistance	171,896	79			171,975
Education	107	8,978			9,085
Public ways and facilities	7,586	12,512			20,098
Recreation and culture		292			292
Debt Service:					
Principal			11,961		11,961
Interest	2,691		5,703		8,394
Capital outlay	13,779		5,772	24,016	43,567
Total expenditures	422,957	82,766	23,436	24,016	553,175
Excess (deficiency) of revenues over (under) expenditures before other financeing sources (uses)	16,274	3,165	(20,395)	(3,824)	(4,780)
Other financing sources (uses):					
Operating transfers in		2,109	673	6,705	9,487
Operating transfers out	(31,407)				(31,407)
Capital lease financing	13,779				13,779
Proceeds of refunding bonds			59,937		59,937
Payment to refunded bond escrow agent			(59,937)		(59,937)
Total other financing sources (uses)	(17,628)	2,109	673	6,705	(8,141)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,354)	5,274	(19,722)	2,881	(12,921)
Fund balances at beginning of year	52,617	31,985	24,214	3,979	112,795
Adjustment to fund balance	634			143	777
Residual equity transfer		22			22
Fund balances at end of year	$ 51,897	37,281	4,492	7,003	100,673

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL – ALL GOVERNMENTAL FUND TYPES – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989
(In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 131,195	131,235	40
Licenses, permits and franchises	6,951	6,979	28
Fines, forfeitures and penalties	4,750	4,332	(418)
Use of money and property	10,801	12,717	1,916
Aid from other governmental agencies	220,523	222,417	1,894
Charges for current services	59,434	58,943	(491)
Other revenue	2,553	2,608	55
Total revenues	436,207	439,231	3,024
Expenditures:			
Current:			
General government	69,377	52,112	17,265
Public protection	126,087	122,132	3,955
Health and sanitation	53,666	52,654	1,012
Public assistance	175,809	171,896	3,913
Education	110	107	3
Public ways and facilities	8,526	7,586	940
Recreation and culture	129		129
Debt Service:			
Principal			
Interest	2,605	2,691	(86)
Capital outlay		13,779	(13,779)
Total expenditures	436,309	422,957	13,352
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(102)	16,274	16,376
Other financing sources (uses):			
Operating transfers in			
Operating transfers out	(31,407)	(31,407)	
Capital lease financing		13,779	13,779
Total other financing sources (uses)	(31,407)	(17,628)	13,779
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(31,509)	(1,354)	30,155
Fund balances at beginning of year	52,617	52,617	
Adjustment to fund balance	634	634	
Residual equity transfers			
Fund balances at end of year	$ 21,742	51,897	30,155

See accompanying notes to combined financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
53,327	53,434	107	829	854	25	660	784	124
2,072	3,972	1,900					85	85
2,771	3,566	795						
416	1,520	1,104	80	42	(38)	100	371	271
14,478	15,597	1,119		17	17	42,539	17,368	(25,171)
6,990	7,035	45	250	569	319	13,980	311	(13,669)
3,417	807	(2,610)				1,186	1,273	87
83,471	**85,931**	**2,460**	**1,159**	**1,482**	**323**	**58,465**	**20,192**	**(38,273)**
6,769	4,358	2,411						
74,643	55,349	19,294						
4,442	1,198	3,244						
81	79	2						
9,378	8,978	400						
18,212	12,512	5,700						
748	292	456						
			455	455				
			774	694	80			
						65,720	24,016	41,704
114,273	82,766	31,507	1,229	1,149	80	65,720	24,016	41,704
(30,802)	3,165	33,967	(70)	333	403	(7,255)	(3,824)	3,431
2,109	2,109					6,705	6,705	
2,109	2,109					6,705	6,705	
(28,693)	5,274	33,967	(70)	333	403	(550)	2,881	3,431
31,985	31,985		476	476		3,979	3,979	
						143	143	
22	22							
3,314	37,281	33,967	406	809	403	3,572	7,003	3,431

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	
	Enterprise	Internal Service	Pension Trust	(Memorandum Only) Totals
Operating revenues:				
Use of money and property	$	3,063	44,564	47,627
Charges for current services	78,397	19,233		97,630
Contributions			39,348	39,348
Net gain on disposal or retirement of trust investments			12,798	12,798
Total operating revenues	78,397	22,296	96,710	197,403
Operating expenses:				
Salaries and employee benefits	50,387	296	416	51,099
Services and supplies	48,091	4,432	247	52,770
Depreciation	1,371			1,371
Benefits and claims		17,778	42,409	60,187
Total operating expenses	99,849	22,506	43,072	165,427
Operating income (loss) before operating transfers	(21,452)	(210)	53,638	31,976
Operating transfers in	21,920	50		21,970
Operating transfers out		(50)		(50)
Net income	468	(210)	53,638	53,896
Retained earnings/fund balances at beginning of year	5,787	5,229	589,822	600,838
Adjustment to retained earnings	(3,272)	(6,176)		(9,448)
Transfer to contributed capital	(50)			(50)
Retained earnings/fund balances at end of year	2,933	(1,157)	643,460	645,236

See accompanying notes to combined financial statements.

COUNTY OF CONTRA COSTA

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION – ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS

YEAR ENDED JUNE 30, 1989
(In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	
	Enterprise	Internal Service	Pension Trust	(Memorandum Only) Totals
Funds provided (used) by operations:				
Net income (loss)	$ 468	(210)	53,638	53,896
Items not requiring the use of funds:				
Depreciation	1,371			1,371
Transfer of assets	(66)			(66)
Total funds provided (used) by operations	1,773	(210)	53,638	55,201
Increase in warrants outstanding			59	59
Increase in accounts payable and accrued liabilities	1,557	4,253		5,810
Increase in employee benefits payable	107			107
Increase in amounts due to other funds			915	915
Decrease in prepaid expenses and deposits	5	50		55
Decrease in amounts due from other funds	2,590	2,632		5,222
Increase in contributed capital	3,044			3,044
Increase in capital lease obligations	166			166
Total funds provided	9,242	6,725	54,612	70,579
Funds used for:				
Decrease in employee benefits payable			4	4
Increase in accounts receivable and accrued revenue	1,953	936	669	3,558
Increase in inventories	37			37
Increase in amounts due from other funds			443	443
Net increase in fixed assets	5,298			5,298
Decrease in accounts payable and accrued liabilities			64	64
Decrease in amounts due to other funds	1,686	1,811		3,497
Total funds used	8,974	2,747	1,180	12,901
Net increase in cash and investments	268	3,978	53,432	57,678
Cash and investments at beginning of year	11,019	31,569	587,896	630,484
Cash and investments at end of year	$ 11,287	35,547	641,328	688,162

See accompanying notes to combined financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS

June 30, 1989

1. DEFINITION OF REPORTING ENTITY

The County of Contra Costa (the "County") is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Juvenile Facilities Corporation, Redevelopment Agency, Pension Trust Fund, Special Districts under the Board of Supervisors, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Debt Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, and Airport.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying combined financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds."

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Basis of Presentation – Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund or account group are accounted for within a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for

which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by fund type in the combined financial statements as follows:

GOVERNMENTAL FUND TYPES

General Fund -- The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds -- Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, debt service funds, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds -- Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt obligation principal, interest and related costs.

Capital Projects Funds -- Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary fund types.

PROPRIETARY FUND TYPES

Enterprise Funds -- Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds -- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis, including the County's self-insurance activities.

FIDUCIARY FUND TYPES

Trust and Agency Funds -- Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other

governments, and/or other funds. These include Expendable Trust, Pension Trust, and Agency Funds. The Pension Trust Fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

General Fixed Assets Account Group -- This group of accounts is established to account for recorded fixed assets of the County, other than those accounted for in the proprietary fund types.

General Long-Term Debt Account Group -- This group of accounts is established to account for all general long-term obligations, including accumulated vacation of the County, except those accounted for in the proprietary fund types.

B. Basis of Accounting

The modified accrual basis of accounting is followed by the Governmental Fund Types and the Agency Funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Receipts for licenses, permits and franchises, fines, forfeitures and penalties, charges for current services, use of money and property and other revenues are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Revenues from secured property taxes are recorded under the alternate method of apportionment as described in note 4. Revenues from unsecured property taxes are recorded when apportioned, based on receipt. Anticipated refunds of taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are recognized when the liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized when due.

All Proprietary Fund Types and the Pension Trust Fund are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

C. Budget and Budgetary Accounting

In accordance with the provisions of Sections 29000 and 29143 inclusive of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Budgets are adopted on the modified accrual basis.

NOTES TO COMBINED FINANCIAL STATEMENTS

Except for Debt Service Funds, the results of operations as presented in the budget-to-actual comparison statement are on the generally accepted accounting principles (GAAP) basis. For Debt Service Funds, the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

Excess of revenues and other financing sources over expenditures and other uses (budget basis)	$ 333
Adjustment:	
Budgets are not adopted for the Public Facilities Corporation or Juvenile Facilities Corporation	(20,055)
Excess of revenues and other financing sources over expenditures and other uses (GAAP basis)	$ (19,722)

Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

D. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

E. Inventories

Inventories are valued at the lower of cost (on a first-in, first-out basis) or market. The cost is recorded as an expenditure at the time individual items are withdrawn from inventory

(consumption method). The General Fund's reserve of fund balance for inventory is equal to the amount of its inventory to indicate that a portion of the fund balance is not available for future appropriation in order to maintain the existing inventory level.

F. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Governmental Fund Types:

Fixed assets used in Governmental Fund Type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets.

Proprietary Fund Types:

Depreciation has been provided using the straight-line method over the following estimated useful lives:

Buildings	25-40 years
Improvements	10-20 years
Equipment	3-20 years

G. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1989 is $15,834,676 including $13,641,035 attributable to the General Fund and Special Revenue Funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Therefore, the entire liability is reflected in the General Long-Term Debt Account Group.

H. Total Columns on Combined Statements

Total Columns on the combined statements are captioned "Memorandum Only" to indicate that they

are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

3. CASH AND INVESTMENTS

The cash balances of substantially all funds except the Pension Trust Fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the Pension Trust Fund.

Cash and investments are composed of the following (in thousands):

	County	Pension Trust Fund	Total
Deposits	$331,394	28,949	360,343
Investments	248,298	612,379	860,677
Total	$579,692	641,328	1,221,020

A. Deposits

At June 30, 1989, the carrying amount of deposits was $360,343,000. The California Government Code requires California banks and savings and loan associations to secure the County's deposits not covered by federal deposit insurance by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150% of the face value of deposits. The market value of government securities must equal at least 110% of the face value of deposits. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for Contra Costa County. These deposits include $94,021,000 that were uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County and/or the Pension Trust Fund.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, Federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension Trust Fund investments are authorized by the County Employees Retirement Law of 1937. Statutes authorize a "Prudent Expert" guideline as to the form and types of investments which may be purchased.

The County's investments and investments of the Pension Trust Fund are categorized separately below to give an indication of the level of risk assumed by each investment portfolio as of year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the agent's nominee name, with subsidiary records listing the County as the legal owner. Category 2 includes uninsured or unregistered investments for which the securities are held for the County by the broker's or dealer's trust department or agent but not in the County's name.

Investments and related market values as of June 30, 1989 are as follows (in thousands):

	Category		Carrying	Market
County	1	2	Amount	Value
U.S. government securities	$ 181	85,014	85,195	81,202
Bankers acceptances		163,103	163,103	162,546
Total	$ 181	248,117	248,298	243,748

Market values do not reflect discounts yet to be earned.

	Category	Carrying	Market
Pension Trust Fund	1	Amount	Value
Common and preferred stock	$ 238,303	238,303	303,136
Corporate bonds	311,138	311,138	315,503
Real estate	57,654	57,654	56,870
Other	5,284	5,284	5,284
Total	$ 612,379	612,379	680,793

4. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County based on the assessed values as of the preceding March 1. March 1 is also the lien date. Tax rates are set no later than the first workday in September. Property taxes on the secured roll are due in two installments: November 1 and February 1. If unpaid, such taxes become delinquent on December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date, (March 1), and become delinquent, if unpaid, on August 31.

Property taxes are recorded as revenue and receivables when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll (approximately October 1 of each year).

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the Secured Tax Losses Reserve Fund. This reserve is used to fund the apportionment of taxes. In accordance with modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred revenues.

Effective July 1, 1983, the County implemented Senate Bill 813, a system of supplemental property taxes based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence.

5. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1989 (in thousands):

	Balance July 1, 1988	Additions	Deletions	Balance June 30, 1989
Land	$ 20,349	274		20,623
Buildings and improvements	99,667	26,409	318	125,758
Buildings and improvements: lease purchase	67,284	13,192	867	79,609
Equipment	42,648	9,039	1,991	49,696
Equipment: lease purchase	7,057	3,888	1,926	9,019
Total	$ 237,005	52,802	5,102	284,705

NOTES TO COMBINED FINANCIAL STATEMENTS

Proprietary Fund Type fixed assets at June 30, 1989 were as follows (in thousands):

	Hospital	Health Maintenance Organization	Airport	Total Enterprise Funds
Land	$ 360		2,519	2,879
Buildings and improvements	11,511	73	8,878	20,462
Equipment	5,185	476	574	6,235
Equipment: lease purchase	3,204	73		3,277
	20,260	622	11,971	32,853
Less accumulated depreciation	10,275	434	2,987	13,696
Net fixed assets	$ 9,985	188	8,984	19,157

6. SHORT TERM NOTES

On June 30, 1989, the County had tax and revenue anticipation notes outstanding of $45,000,000. The notes incurred interest at 5.5% per annum. These notes, issued July 1, 1988 were redeemed on August 1, 1989 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1988-89 was $2,475,000, with an additional $206,250 incurred in July, 1989.

7. LEASE COMMITMENTS

The County has leasing arrangements covering various County land, buildings and equipment as follows:

Capital Leases

Most of the County's lease purchase agreements are with non-profit Public Facilities Corporations. The County also has lease purchase agreements with the Employees' Retirement Association and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long term debt and are summarized in note 8.

Operating Leases

Total rental expense for the year ended June 30, 1989 for all operating leases and month-to-month lease arrangements amounted to $5,152,973 for the General Fund, $561,368 for the Special Revenue Funds, and $1,177,062 for the Enterprise Funds.

At June 30, 1989, the future minimum rental payments required under operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General Fund	Special Revenue Funds	Hospital Enterprise Fund
1990	$ 2,993	22	556
1991	2,197	22	404
1992	1,670	21	400
1993	1,457	11	342
1994	1,235		381
Thereafter	5,847		1,734
	$15,399	76	3,817

8. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1989 (in thousands):

	Balance July 1, 1988	Additions	Retirements	Balance June 30, 1989
General				
Accumulated vacation	$ 12,895	746		13,641
Capital lease obligations	14,891	13,779	1,683	26,987
Bonds payable	8,640		455	8,185
Public Facilities Corporation obligations	70,000	61,690	69,045	62,645
Advances from other funds	3,443	831		4,274
Notes payable	7,900			7,900
	$117,769	77,046	71,183	123,632
Enterprise				
Accumulated vacation	$ 2,070	107		2,177
Capital lease obligations	1,779	957	791	1,945
	$ 3,849	1,064	791	4,122

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and accumulated vacation, outstanding at June 30, 1989 (in thousands):

Fiscal year ending June 30,	Capital Lease Obligations	Bonds And Notes Payable	Public Facilities Corporation Obligations	Enterprise Capital Lease Obligations	Total
1990	$ 3,460	1,600	7,444	692	13,196
1991	3,174	1,596	7,821	595	13,186
1992	3,071	1,463	7,701	544	12,779
1993	2,960	9,072	6,883	349	19,264
1994	2,889	961	6,620	49	10,519
1995-1999	14,415	4,689	32,547	40	51,691
2000-2004	10,019	3,640	27,762		41,421
Thereafter	14,964	565	11,375		26,904
Total	54,952	23,586	108,153	2,269	188,960
Less amount representing interest	27,965	7,501	45,508	324	81,298
Liability at June 30, 1989	$26,987	16,085	62,645	1,945	107,662

Advances from other funds included in the General Long Term Debt Account Group represent advances made by the County's General and Special Revenue Funds to the County Redevelopment Agency Fund, which are expected to be repaid from tax increment financing in future years. Such advances are not expected to be repaid in the fiscal year ending June 30, 1990. Interest is accrued at the prevailing rates which vary with the prime interest rate or at 12% per annum, whichever is less.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1989 are as follows (in thousands):

Issue	Original Issue	Annual Installments	Final Payment	Interest Rates	June 30, 1989
Public Facilities Corporation (1)					
2425 Bisso Lane	$ 1,810	$ 100-155	1992	7.0-8.5 %	$ 955
1988 Consolidated Capital Projects	61,690	2,730-2,64	2008	5.6-7.8	61,690
					62,645
Special Revenue General Obligation Bonds (2)					
Sanitation	4,760	231-1,06	2002	3.875-11.75	2,810
Recreation and park	6,750	135-540	2004	8.0-7.5	5,295
Other	600	5-35	2005	4.0-4.6	80
					8,185
Redevelopment Agency Notes Payable (3)					
Tax Allocation Notes	7,500		1992	6.0	7,500
Property Note	400		1992	12.0	400
					7,900

NOTES: (1) Debt service payments are made from lease payments by the County General Fund and Special Revenue Funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the Debt Service Funds.

(3) Debt service payments are made from tax increment financing.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

9. INTERFUND BALANCES

Account balances at June 30, 1989, are as follows (in thousands):

	Due from Other Funds	Due to Other Funds	Advances to Other Funds	Advances from Other Funds
General Fund	$ 26,540	10,100	2,922	
Special Revenue Funds:				
Fire Protection	3,013	748		
Sanitation		84		
Service Areas		262		2
Police Services	35	436		
Flood Control	7,175	7,587	192	
Courts & Criminal Justice	317	369		
Other Special Revenue	555	111	1,561	
Road	1,218	1,293		
Recorder/Clerk Modernization	2	37		
Library	8	129		
Capital Projects Funds:				
Redevelopment Agency	14	54		5,635
West County Jail	3,626	2,486		
Enterprise Funds:				
Airport	34	81		
Hospital	4,106	4,838		
Health Maintenance Organization	1,545	2,055		
Internal Service Funds:				
Self-Insurance	1,525	1,232		
Trust and Agency:				
Employees Retirement System	3,046	2,596		
School and Special Districts	15,750	16,186	962	
Other Agency	4,152	19,009		
Tax Distribution Trusts	2,025	4,993	___	___
	$ 74,686	74,686	5,637	5,637

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

10. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1989 (in thousands):

	General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Fiduciary Funds	Total
Reserved for:						
Encumbrances	$ 6,802	10,011	6,190			23,003
Inventories	1,190					1,190
Debt Service				4,492		4,492
Prepaid expenses and deposits	10,706	1,536	56			12,298
Advances to other funds	2,922	1,753				4,675
Employee retirement benefits					643,460	643,460
Total	21,620	13,300	6,246	4,492	643,460	689,118
Designated for:						
Equipment replace	$ 3,589	1,781				5,370
Trial Court Funding Agreement	3,591					3,591
Authorized Expenditures	2,900					2,900
Total	$ 10,080	1,781				11,861

11. ADJUSTMENTS TO FUND BALANCES

The General Fund's beginning fund equity was increased by $634,000 and the Redevelopment Agency's fund equity was increased by $143,000, for prior year revenue adjustments.

During 1989, the County revised its method of estimating claims liability to more closely reflect methodology used by the insurance industry. This resulted in an increase in accrued claims liability of $9.9 million, specifically relating to public liability, automobile, medical malpractice and workers' compensation. Of this amount, the County has been able to determine that a portion of this increase relates to incidents incurred prior to 1989. The effect of this adjustment is a restatement of June 30, 1988 retained earnings in the Internal Service Fund in the amount of $6.2

million. The total amount estimated to be payable for claims incurred as of June 30. 1989 for those types of liability was $34 million, as determined by independent actuaries based on the County's historical experience. The actuaries estimate that discounting for future investment income on the funds' total assets of $32.4 million would reduce the $34 million claims liability as discussed above to $28.7 million

The adjustment of the Airport Enterprise Fund's retained earnings of $3,272,000 is an equity reclassification of certain federal grants to contributed capital.

12. DEFICIT FUND BALANCES

The Employee Dental Insurance and the State Unemployment Insurance Internal Service Funds had deficit retained earnings of $188,000 and $49,000 respectively. These deficits are expected to be recovered by increased contributions from the operating funds.

The Public Liability Insurance Internal Service Fund had a deficit of $4,637,000. as a result of the change in method of estimating claims liability discussed in note 11. This fund will receive sufficient funding from investment earnings and from operating funds to cover disbursements during the years when they become payable.

13. RESIDUAL EQUITY TRANSFERS

Residual equity transfers included transfers of equity of discontinued funds to local communities which are treated as agency funds.

14. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees. permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 1989, the assets of the plan, recorded at their fair market value, amounted to $23,938,170.

COUNTY OF CONTRA COSTA

NOTES TO COMBINED FINANCIAL STATEMENTS

15. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the Enterprise Funds for the year ended June 30, 1989 are as follows (in thousands):

	Airport	Hospital	Health Maintenance Organization	Total Enterprise Funds
Operating revenues	$ 953	54,994	22,450	78,397
Operating expenses (other than depreciation)	1,214	71,454	25,810	98,478
Depreciation and amortization	118	1,238	15	1,371
Operating income (loss)	(379)	(17,698)	(3,375)	(21,452)
Non-operating revenues, net				
Operating transfers in		18,563	3,357	21,920
Operating transfers out				
Net income	$ (379)	865	(18)	468
Fixed assets:				
Additions	$ 2,668	1,728	143	4,539
Deletions	3	723	41	767
Net working capital	(510)	2,188	(43)	1,635
Total assets	10,211	27,484	3,722	41,417
Capital lease obligations		1,882	63	1,945
Total equity	$ 8,474	10,291	82	18,847

The County pays a subsidy to the Hospital Enterprise Fund to provide resources to the fund for the operating costs of the Hospital which are in excess of the operating revenues. Subsidies for the last three years are as follows (in thousands):

Year ended June 30,	Contribution to Hospital
1987	$ 19,898
1988	21,323
1989	21,920

NOTES TO COMBINED FINANCIAL STATEMENTS

16. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

Year	Original Issue
1982	$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782
1987	35,920,000
1988	72,000,000
1989	44,960,000

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political sub-division thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

17. COMMITMENTS AND CONTINGENCIES

A. Insurance

The County is entirely self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice and workers' compensation and unemployment. In addition, the County is self-insured for costs of its employees' dental program, its management employees' long-term disability program, and for a medical plan which is offered to employees as an alternative to third party medical coverage. Internal Service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the Internal Service funds. Accruals and payments of claims are recorded in the Internal Service funds. Claims incurred but not reported have been accrued.

B. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs, including the year ended June 30, 1989, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined financial statements.

C. Health Insurance

Health care benefits for active and retired employees are financed by the beneficiaries and by the County. The County's contribution during 1988-89 for active employees was $14,460,908 and for retired employees $4,227,300. The County's liability for health care benefits is limited to its annual contribution.

Employees are eligible to join the Contra Costa Health Plan, the Health Maintenance Organization operated by the County Medical Services Department. The County subvents all but a penny of the total premium. As of June 30, 1989 there were 1093 active and 96 retired employees in this plan.

18. EMPLOYEE RETIREMENT SYSTEM

A. Plan Description and Provisions

The Contra Costa County Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County and thirteen other member agencies. Total payroll for employees covered by the plan was $232.6 million. The total payroll for the County was $222.4 million, of which $202.9 million was for County employees covered by the plan. The total membership of 10,878 is divided among active general and safety members, and retired members, as follows:

Retirees and beneficiaries currently receiving benefits	3,515
Terminated employees entitled to benefits but not yet receiving them	397
Active employees with vested benefits	4,404
Active employees without vested benefits	2,562
Total Membership	10,878

NOTES TO COMBINED FINANCIAL STATEMENTS

The plan is divided into three separate tiers. Each tier provides for retirement, disability, death and survivor benefits. Annual cost-of-living (C.O.L.) adjustments to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Pertinent provisions for each tier follow:

Tier I

Covers all employees eligible to become General members before August 1, 1980 and who did not elect to transfer to the Tier II Plan. Members may elect Service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability Retirements may be granted as service-connected with no years of employment required or nonservice-connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

Tier II

Covers all employees eligible to become General members on August 1, 1980 who elected to transfer to the Tier II Plan. Members may elect Service retirement at age 50 with 10 years of service, or with 30 years of service regardless of age. Disability Retirements may be granted as service-connected with no years of employment required. Those members who elected to transfer from Tier I to Tier II are eligible for nonservice-connected disability retirement with 5 years of service credit. The definition of disability is more strict under Tier II than in the Tier I plan. The retirement benefit is based on a three year final average salary.

Tier III (Safety)

Generally covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect Service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability Retirements may be granted as service-connected with no years of employment required or nonservice-connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

The 1937 act statutes require employees to pay 1/2 of the basic retirement benefit (Tier II - 40% of Tier I rate) and 1/2 of future C.O.L. costs. The employers make up the balance of the basic and C.O.L. contributions needed. However, as noted below, the employers subvented part of the employees' basic contributions.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the System on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the System.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1988. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8 1/4 percent per year, (b) projected salary increases of 5 1/2 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post-retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. Total unfunded pension benefit obligation applicable to the System's employees was $283.6 million at December 31, 1988, as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$425.9
Current employees:	
Accumulated employee contributions including allocated investment income	112.8
Employer-financed vested	338.2
Employer-financed nonvested	34.9
Other reserves (post-retirement death benefit and C.O.L. supplement)	1.6
Total pension benefit obligation	913.4
Net assets available for benefits, at cost (market value is $657 million)	629.8
Unfunded pension benefit obligation	$283.6

C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1988, became effective July 1, 1988. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 21.5 years from the January 1, 1989 valuation date.

Contributions totaling $35,647,437 for 1988 were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1988 and January 1, 1987, and adopted by the Retirement Board. The County's contribution of $25,485,663 and the employees' contribution of $5,546,836 were 12.6% and 2.7% respectively of the $202.9 million covered payroll. The County's contribution was 90.1% of the $28,288,397 total contributions of all employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued liability (8.75 percent of current covered payroll).

The employer contributions include $5,059,788 paid on behalf of employees. During 1988, employers generally paid 50% of employees' basic contributions pursuant to agreements reached during salary negotiations. The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress". Additionally, the 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements.

D. Historical Trends

Ten-year historical trend information designed to provide information about the Contra Costa County Employees' Retirement Systems' progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information.

19. DEFEASANCE OF DEBT

On July 1, 1988, the Public Facilities Corporation issued $61,690,000 of Certificates of Participation

(COP) with interest rates of 5.6% to 7.8% to advance refund $68,490,000 of bonds and certificates of participation described as follows:

Description	Issuance Amount	Outstanding at June 30, 1989
1983 Bonds - 40 Muir Road, 630 Court Street	$ 3,850,000	2,935,000
1984 COP - 30 Muir Road, 610 Court Street	4,615,000	3,440,000
1985 COP - 651 Pine Street, 1750 Oak Park Boulevard	14,990,000	13,585,000
1986 COP - Court Annex, East Social Service Building	22,000,000	22,000,000
1986 COP - Equipment, Sheriff Patrol Building	18,030,000	16,930,000
1987 COP - Telephone System	8,000,000	7,405,000

The net proceeds of $59,937,096 (after payment of $1,752,904 in underwriting fees, insurance and other issuance costs) plus an additional $11,115,965 of transferred monies from the issues being defeased were used to purchase U.S. Government securities. Those securities were deposited in irrevocable trusts with Bank of America NT & SA, San Francisco, CA and the Bank of New York, Trust Company of California, Los Angeles, CA as escrow agents to provide for all future debt service payments of defeased certificates of participation and bonds. As a result, the certificates of participation and bonds are considered to be defeased and the liability for that debt has been removed from the general long-term debt account group.

The debt issues that were subject to the advance refunding will be redeemed at the earliest possible redemption dates ranging from April 1, 1993 to September 1, 1996. Redemption premiums on principal amounts redeemed early will total $585,238. Although the refunding will increase the total cash flow required to service debt over the next 20 years by approximately $2,878,000, there will be an economic gain of approximately $282,000 (difference between the present values of debt service payments on the old and new debt) due to timing differences of the debt service requirements of the old and new debt.

In prior years, various debt obligations, consisting of bonds and certificates of participation, were defeased by placing the proceeds of refunding bonds in an irrevocable trust to provide for all future debt service payments on the old obligations. Accordingly, the trust account assets and the related liabilities for the defeased bonds are not reflected in the County's financial position. At June 30, 1989, the amount of outstanding debt considered defeased in prior years was $16,875,000.

20. SUBSEQUENT EVENTS

1989-90 Tax and Revenue Anticipation Notes

On July 3, 1989, the County issued short-term tax and revenue anticipation notes of $57,000,000. The notes bear interest at 6.25% and will mature August 3, 1990.

SUPPLEMENTARY FINANCIAL INFORMATION

GENERAL FUND

GENERAL FUND

Accounts for the legally authorized activities of the county not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA

GENERAL FUND BALANCE SHEET

JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

Assets	1989	1988
Cash and investments	$ 61,658	55,403
Accounts receivable and accrued revenues	30,339	25,480
Due from other funds	26,540	20,849
Inventories	1,190	1,034
Prepaid expenses and deposits	10,706	11,408
Advances to other funds	2,922	2,618
Total assets	$ 133,355	116,792
Liabilities and Fund Equity		
Liabilities:		
Short term notes	45,000	30,000
Accounts payable and accrued liabilities	16,024	14,680
Due to other funds	10,100	8,663
Welfare program advances	6,071	6,023
Deferred revenue	4,263	4,809
Total liabilities	81,458	64,175
Fund Equity:		
Fund Balance:		
Reserved for:		
Encumbrances	6,802	14,143
Inventories	1,190	1,034
Prepaid expenses and deposits	10,706	11,408
Advances to other funds	2,922	2,618
Unreserved:		
Designated for authorized expenditures	6,491	4,285
Designated for equipment replacement	3,589	5,071
Undesignated	20,197	14,058
Total fund equity	51,897	52,617
Total liabilities and fund equity	$ 133,355	116,792

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 131,195	131,235	40	118,603
Licenses, permits and franchises	6,951	6,979	28	6,038
Fines, forfeitures and penalties	4,750	4,332	(418)	4,570
Use of money and property	10,801	12,717	1,916	10,599
Aid from other governmental agencies	220,523	222,417	1,894	196,172
Charges for current services	59,434	58,943	(491)	52,011
Other revenues	2,553	2,608	55	2,677
Total revenues	436,207	439,231	3,024	390,670
Expenditures:				
Current:				
General government	69,377	52,112	17,265	49,069
Public protection	126,087	122,132	3,955	112,015
Health and sanitation	53,666	52,654	1,012	47,457
Public assistance	175,809	171,896	3,913	151,551
Education	110	107	3	102
Public ways and facilities	8,526	7,586	940	8,328
Recreation and culture	129		129	
Interest	2,605	2,691	(86)	1,684
Capital outlay		13,779	(13,779)	4,686
Total expenditures	436,309	422,957	13,352	374,892
Excess (deficiency) of revenues over (under) expenditures before other financing sources (uses)	(102)	16,274	16,376	15,778
Other financing sources (uses):				
Operating transfers in				6,736
Operating transfers out	(31,407)	(31,407)		(21,323)
Capital lease financing		13,779	13,779	4,686
Total other financing sources (uses)	(31,407)	(17,628)	13,779	(9,901)
Excess (deficiency) of revenues and other sources over (under) expenditures and other	(31,509)	(1,354)	30,155	5,877
Fund balances at beginning of year	52,617	52,617		47,084
Adjustment to fund balance	634	634		(344)
Fund balances at end of year	$ 21,742	51,897	30,155	52,617

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and Benefits	$ 793	790	3	700
Services and Supplies	658	588	70	410
Other Charges	10	2	8	32
Fixed Assets	45	41	4	5
Expenditure Transfers	(7)	(13)	6	(9)
Total	1,499	1,408	91	1,138
Clerk of the Board				
Salaries and Benefits	309	309		277
Services and Supplies	25	24	1	30
Other Charges	3	3		9
Total	337	336	1	316
Administrator				
Salaries and Benefits	2,722	2,568	154	2,193
Services and Supplies	777	679	98	781
Other Charges	8		8	11
Fixed Assets	108	28	80	88
Expenditure Transfers	(196)	(285)	89	(261)
Total	3,419	2,990	429	2,812
Auditor-Controller				
Salaries and Benefits	3,307	3,079	228	2,982
Services and Supplies	1,463	1,232	231	1,096
Other Charges	6	1	5	4
Fixed Assets	8	6	2	6
Expenditure Transfers	(464)	(465)	1	(454)
Total	4,320	3,853	467	3,634

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Treasurer–Tax Collector				
Salaries and Benefits	1,162	1,148	14	1,053
Services and Supplies	788	621	167	545
Other Charges	1		1	2
Fixed Assets	26	6	20	1
Expenditure Transfers	(19)	(19)	0	(19)
Total	**1,958**	**1,756**	**202**	**1,582**
Assessor				
Salaries and Benefits	6,091	6,015	76	5,547
Services and Supplies	1,253	1,074	179	1,299
Other Charges	3	3	0	5
Fixed Assets	59	14	45	36
Expenditure Transfers	(22)	(22)	0	(22)
Total	**7,384**	**7,084**	**300**	**6,865**
Purchasing				
Salaries and Benefits	304	303	1	278
Services and Supplies	264	243	21	80
Fixed Assets	54	26	28	2
Expenditure Transfers	(6)	(7)	1	(6)
Total	**616**	**565**	**51**	**354**
Management Information Systems				
Services and Supplies	252	137	115	39
Other Charges			0	
Fixed Assets	620	545	75	432
Total	**872**	**682**	**190**	**471**

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenue Collections				
Salaries and Benefits	558	558	0	456
Services and Supplies	167	162	5	137
Other Charges	59	55	4	56
Fixed Assets	23	1	22	7
Expenditure Transfers		(15)	15	(16)
Total	807	761	46	640
County Counsel				
Salaries and Benefits	1,642	1,602	40	1,417
Services and Supplies	154	133	21	140
Other Charges			0	1
Fixed Assets	36	32	4	7
Expenditure Transfers	(117)	(188)	71	(117)
Total	1,715	1,579	136	1,448
Personnel				
Salaries and Benefits	2,150	2,150	0	1,815
Services and Supplies	2,225	1,914	311	1,571
Other Charges			0	1
Fixed Assets	20	20	0	7
Expenditure Transfers	(205)	(314)	109	(127)
Total	4,190	3,770	420	3,267
Personnel Merit Board				
Salaries and Benefits	72	72	0	48
Services and Supplies	42	31	11	41
Fixed Assets				7
Expenditure Transfers	(2)	(2)	0	
Total	112	101	11	96

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Elections				
Salaries and Benefits	855	853	2	746
Services and Supplies	1,444	1,403	41	1,547
Fixed Assets			0	41
Expenditure Transfers	(50)	(50)	0	(58)
Total	2,249	2,206	43	2,276
Telephone Exchange				
Salaries and Benefits	1,114	1,112	2	914
Services and Supplies	1,596	1,579	17	1,489
Other Charges	155	143	12	40
Fixed Assets	176	175	1	7
Expenditure Transfers	(2,243)	(2,249)	6	(1,972)
Total	798	760	38	478
Equipment Garages				
Salaries and Benefits	1,203	1,178	25	1,092
Services and Supplies	291	269	22	245
Other Charges	2	2	0	3
Fixed Assets	1	1	0	25
Expenditure Transfers	(1,499)	(1,500)	1	(1,342)
Total	(2)	(50)	48	23
Equipment Operations				
Services and Supplies	3,378	3,359	19	3,080
Other Charges	935	134	801	207
Fixed Assets	1,123	942	181	1,139
Expenditure Transfers	(4,085)	(4,084)	(1)	(3,756)
Total	1,351	351	1,000	670

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Building Occupancy Cost				
Services and Supplies	11,398	10,189	1,209	9,342
Other Charges	10	10	0	10
Expenditure Transfers	(11)	(68)	57	(32)
Total	11,397	10,131	1,266	9,320
Building Maintenance				
Salaries and Benefits	6,879	6,871	8	6,205
Services and Supplies	11,585	11,325	260	9,677
Other Charges	4,424	4,443	(19)	3,682
Fixed Assets	84	71	13	30
Expenditure Transfers	(19,600)	(19,921)	321	(17,081)
Total	3,372	2,789	583	2,513
Plant Acquisition				
Fixed Assets	15,543	3,993	11,550	5,817
Economic Development				
Services and Supplies	65	65	0	66
Employee Benefits				
Salaries and Benefits	2,915	2,914	1	2,602
Services and Supplies	9	7	2	52
Total	2,924	2,921	3	2,654
Data Processing				
Salaries and Benefits	4,198	4,172	26	3,879
Services and Supplies	1,698	1,592	106	1,710
Other Charges	600	511	89	565
Fixed Assets	23	10	13	17
Expenditure Transfers	(6,131)	(6,131)	0	(6,112)
Total	388	154	234	159

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1989
With comparative totals for June 30, 1988
(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Central Services/Microfilm				
Salaries and Benefits	631	629	2	570
Services and Supplies	631	544	87	463
Other Charges	52	42	10	19
Fixed Assets	35	6	29	4
Expenditure Transfers	(953)	(965)	12	(791)
Total	396	256	140	265
General Services Admin				
Salaries and Benefits	630	626	4	584
Services and Supplies	108	107	1	97
Other Charges	4	4	0	3
Fixed Assets	12	8	4	
Expenditure Transfers	(732)	(733)	1	(700)
Total	22	12	10	(16)
Insurance				
Services and Supplies	3,645	3,639	6	1,976
Other Charges			0	242
Total	3,645	3,639	6	2,218
Total General Government				
Salaries and Benefits	37,535	36,949	586	33,458
Services and Supplies	43,916	40,916	3,000	35,916
Other Charges	6,272	5,353	919	4,842
Fixed Assets	17,996	5,925	12,071	7,678
Expenditure Transfers	(36,342)	(37,031)	689	(32,825)
Total	69,377	52,112	17,265	49,069

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
PUBLIC PROTECTION				
Superior Courts				
Salaries and Benefits	2,596	2,595	1	2,357
Services and Supplies	1,530	1,527	3	1,224
Other Charges	24	20	4	34
Fixed Assets	47	19	28	3
Expenditure Transfers	(9)	(9)	0	(34)
Total	4,188	4,152	36	3,584
Municipal Courts				
Salaries and Benefits	8,002	7,848	154	7,118
Services and Supplies	2,357	2,242	115	2,179
Other Charges	69	69	0	61
Fixed Assets	136	130	6	35
Expenditure Transfers	(1)	(3)	2	(2)
Total	10,563	10,286	277	9,391
Change of Venue Trials in County				
Services and Supplies			0	16
Law and Justice Systems				
Salaries and Benefits	138	120	18	101
Services and Supplies	440	12	428	49
Fixed Assets	36	17	19	33
Expenditure Transfers	(50)	(50)		
Total	564	99	465	183
Grand Jury				
Services and Supplies	109	108	1	80
Fixed Assets	3	3	0	
Total	112	111	1	80

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
County Clerk				
Salaries and Benefits	2,637	2,617	20	2,529
Services and Supplies	475	464	11	438
Other Charges	11	5	6	11
Fixed Assets	8	3	5	1
Expenditure Transfers	(2)	(2)	0	(4)
Total	**3,129**	**3,087**	**42**	**2,975**
District Attorney				
Salaries and Benefits	8,057	7,600	457	6,763
Services and Supplies	1,269	1,194	75	1,206
Other Charges	63	43	20	43
Fixed Assets	120	55	65	43
Expenditure Transfers	(75)	(82)	7	(68)
Total	**9,434**	**8,810**	**624**	**7,987**
Public Defender				
Salaries and Benefits	4,653	4,648	5	4,204
Services and Supplies	479	473	6	526
Other Charges	24	24	0	5
Fixed Assets	3	2	1	41
Total	**5,159**	**5,147**	**12**	**4,776**
District Attorney Family Support				
Salaries and Benefits	4,114	3,968	146	3,651
Services and Supplies	956	833	123	852
Other Charges	4	3	1	
Fixed Assets	75	10	65	8
Expenditure Transfers	(506)	(507)	1	(523)
Total	**4,643**	**4,307**	**336**	**3,988**

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Conflict Defense Services				
Services and Supplies	2,225	2,024	201	1,689
Fixed Assets			0	6
Total	2,225	2,024	201	1,695
Sheriff				
Salaries and Benefits	24,916	24,886	30	20,201
Services and Supplies	3,542	3,352	190	2,956
Other Charges	173	173	0	73
Fixed Assets	120	86	34	66
Expenditure Transfers	(79)	(81)	2	(74)
Total	28,672	28,416	256	23,222
Delta Regional Communications Center				
Salaries and Benefits	833	824	9	729
Services and Supplies	278	192	86	160
Other Charges	92	92	0	92
Fixed Assets	8	3	5	
Total	1,211	1,111	100	981
Marshal - Municipal Courts				
Salaries and Benefits			0	2,027
Services and Supplies			0	134
Other Charges			0	1
Total	0	0	0	2,162
Jail				
Salaries and Benefits	14,269	14,256	13	12,903
Services and Supplies	3,390	3,206	184	3,204
Other Charges	12	12	0	10
Fixed Assets	68	67	1	60
Expenditure Transfers	(2)	(2)		

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Total	**17,737**	**17,539**	**198**	**16,177**
Jail – Health Services				
Salaries and Benefits	2,131	2,129	2	1,758
Services and Supplies	883	876	7	840
Fixed Assets		2	(2)	3
Total	**3,014**	**3,007**	**7**	**2,601**
Probation				
Salaries and Benefits	16,610	16,606	4	15,625
Services and Supplies	2,473	2,451	22	2,247
Other Charges	280	264	16	280
Fixed Assets	6		6	19
Expenditure Transfers	(83)	(109)	26	(80)
Total	**19,286**	**19,212**	**74**	**18,091**
Justice System Programs				
Services and Supplies	110	75	35	69
Other Charges	184	183	1	309
Total	**294**	**258**	**36**	**378**
Flood Control				
Services and Supplies	548	367	181	317
Expenditure Transfers			0	(2)
Total	**548**	**367**	**181**	**315**
Agriculture				
Salaries and Benefits	1,326	1,293	33	1,237
Services and Supplies	90	84	6	83
Fixed Assets	9	8	1	4
Expenditure Transfers		(1)	1	
Total	**1,425**	**1,384**	**41**	**1,324**

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Building Inspection				
Salaries and Benefits	2,430	2,310	120	2,139
Services and Supplies	1,264	1,205	59	1,243
Other Charges	1	1	0	1
Fixed Assets	101	88	13	261
Expenditure Transfers	(15)	(52)	37	(12)
Total	3,781	3,552	229	3,632
Land Information System				
Salaries and Benefits	85	85	0	103
Services and Supplies	57	56	1	47
Fixed Assets	3	2	1	7
Expenditure Transfers	(140)	(140)	0	(185)
Total	5	3	2	(28)
Recorder				
Salaries and Benefits	783	773	10	658
Services and Supplies	344	300	44	261
Fixed Assets	1	1	0	10
Expenditure Transfers	(5)	(12)	7	(4)
Total	1,123	1,062	61	925
Local Agency Formation				
Services and Supplies	221	212	9	196
Total	221	212	9	196
Community Development				
Salaries and Benefits	2,872	2,826	46	2,661
Services and Supplies	911	809	102	653
Other Charges	112	112	0	13
Fixed Assets	25	6	19	10
Expenditure Transfers	(725)	(705)	(20)	(620)

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Total	**3,195**	**3,048**	**147**	**2,717**
Planning Projects				
Services and Supplies	1,540	1,067	473	1,019
Coroner				
Salaries and Benefits	507	506	1	470
Services and Supplies	237	243	(6)	221
Total	**744**	**749**	**(5)**	**691**
Crossing Guards				
Services and Supplies	53	10	43	36
Emergency Services				
Salaries and Benefits	378	378	0	329
Services and Supplies	159	148	11	218
Other Charges	9		9	4
Fixed Assets	6		6	3
Total	**552**	**526**	**26**	**554**
Public Administrator				
Salaries and Benefits	110	105	5	86
Services and Supplies	8	7	1	10
Fixed Assets	3	3	0	4
Total	**121**	**115**	**6**	**100**
Animal Services				
Salaries and Benefits	2,052	2,052	0	1,820
Services and Supplies	445	411	34	423
Other Charges	3		3	0
Fixed Assets	48	8	40	4
Total	**2,548**	**2,471**	**77**	**2,247**

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Total Public Protection				
Salaries and Benefits	99,499	98,425	1,074	89,469
Services and Supplies	26,393	23,948	2,445	22,596
Other Charges	1,061	1,001	60	937
Fixed Assets	826	513	313	621
Expenditure Transfers	(1,692)	(1,755)	63	(1,608)
Total	126,087	122,132	3,955	112,015
HEALTH AND SANITATION				
Public Health				
Salaries and Benefits	11,601	11,599	2	9,512
Services and Supplies	4,509	4,357	152	3,903
Other Charges	38	38	0	11
Fixed Assets	174	104	70	44
Expenditure Transfers	(1,751)	(1,744)	(7)	(1,642)
Total	14,571	14,354	217	11,828
Environmental Health				
Salaries and Benefits	1,829	1,826	3	1,654
Services and Supplies	819	830	(11)	688
Fixed Assets	38	22	16	49
Expenditure Transfers	(5)	(5)	0	(35)
Total	2,681	2,673	8	2,356
Toxic Waste Cleanup				
Services and Supplies	25	23	2	69
Childrens Services				
Salaries and Benefits	1,609	1,609	0	1,451
Services and Supplies	1,805	1,785	20	1,548
Other Charges	1	1	0	0
Expenditure Transfers	(2)	(2)		
Total	3,413	3,393	20	2,999

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Mental Health				
Salaries and Benefits	10,316	10,314	2	9,117
Services and Supplies	20,994	20,356	638	19,931
Other Charges	7	7	0	5
Fixed Assets	146	68	78	72
Expenditure Transfers		(4)	4	
Total	31,463	30,741	722	29,125
State Mental Health				
Other Charges	856	856	0	741
General Sewer Planning				
Services and Supplies	43	38	5	25
Fixed Assets	2	1	1	0
Expenditure Transfers	(8)	(8)		
Total	37	31	6	25
Solid Waste Management				
Services and Supplies	620	583	37	314
Total	620	583	37	314
Total Health and Sanitation				
Salaries and Benefits	25,355	25,348	7	21,734
Services and Supplies	28,815	27,972	843	26,478
Other Charges	902	902	0	757
Fixed Assets	360	195	165	165
Expenditure Transfers	(1,766)	(1,763)	(3)	(1,677)
Total	53,666	52,654	1,012	47,457

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
PUBLIC ASSISTANCE				
Social Service				
Salaries and Benefits	35,116	34,709	407	30,945
Services and Supplies	14,130	13,042	1,088	11,202
Other Charges	118,151	116,709	1,442	102,159
Fixed Assets	283	162	121	207
Expenditure Transfers	(1)	(2)	1	0
Total	167,679	164,620	3,059	144,513
Veterans Resource Center				
Salaries and Benefits	234	232	2	237
Services and Supplies	23	25	(2)	31
Total	257	257	0	268
Private Industry Council				
Salaries and Benefits	630	598	32	613
Services and Supplies	4,042	3,426	616	3,286
Other Charges	64	49	15	50
Fixed Assets	32	14	18	5
Expenditure Transfers	(154)	(155)	1	(121)
Total	4,614	3,932	682	3,833
Community Services				
Salaries and Benefits	1,363	1,307	56	1,373
Services and Supplies	1,248	1,218	30	1,055
Fixed Assets	32	22	10	22
Expenditure Transfers		(27)	27	
Total	2,643	2,520	123	2,450

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Community Development				
Services and Supplies	340	304	36	261
Fixed Assets	15	1	14	8
Expenditure Transfers	(5)		(5)	
Total	350	305	45	269
Housing Rehabilitation				
Salaries and Benefits	198	198	0	185
Services and Supplies	68	64	4	33
Total	266	262	4	218
Total Public Assistance				
Salaries and Benefits	37,541	37,044	497	33,353
Services and Supplies	19,851	18,079	1,772	15,868
Other Charges	118,215	116,758	1,457	102,209
Fixed Assets	362	199	163	242
Expenditure Transfers	(160)	(184)	24	(121)
Total	175,809	171,896	3,913	151,551
EDUCATION				
Cooperative Extension Service				
Salaries and Benefits	87	87	0	82
Services and Supplies	21	18	3	20
Fixed assets	2	2	0	0
Total	110	107	3	102
Total Education				
Salaries and Benefits	87	87	0	82
Services and Supplies	21	18	3	20
Fixed assets	2	2	0	0
Total	110	107	3	102

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and Benefits	11,158	11,134	24	10,503
Services and Supplies	2,746	2,530	216	3,207
Other Charges	76	74	2	460
Fixed Assets	493	379	114	538
Expenditure Transfers	(7,913)	(8,130)	217	(7,603)
Total	6,560	5,987	573	7,105
Road Construction				
Services and Supplies	941	879	62	0
Other charges	60	14	46	
Total	1,001	893	108	0
Road Maintenance				
Services and Supplies	945	705	240	1,223
Other Charges	20	1	19	0
Total	965	706	259	1,223
Total Public Ways and Facilities				
Salaries and Benefits	11,158	11,134	24	10,503
Services and Supplies	4,632	4,114	518	4,430
Other Charges	156	89	67	460
Fixed Assets	493	379	114	538
Expenditure Transfers	(7,913)	(8,130)	217	(7,603)
Total	8,526	7,586	940	8,328
RECREATION AND CULTURE				
Parks				
Services and Supplies	129		129	0
Total	129		129	0

COUNTY OF CONTRA COSTA

GENERAL FUND

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Total Recreation and Culture				
Services and Supplies	129		129	0
Total	129		129	0
INTEREST				
Services and Supplies	284	118	166	121
Other Charges	2,321	2,573	(252)	1,563
Total	2,605	2,691	(86)	1,684
CAPITAL OUTLAY				
Fixed Assets		13,779	(13,779)	4,686
GRAND TOTAL				
Salaries and Benefits	211,175	208,987	2,188	188,599
Services and Supplies	124,041	115,165	8,876	105,429
Other Charges	128,927	126,676	2,251	110,768
Fixed Assets	20,039	20,992	(953)	13,930
Expenditure Transfers	(47,873)	(48,863)	990	(43,834)
Total	$ 436,309	422,957	13,352	374,892

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway users taxes and are supplemented by federal funds, vehicle code fines, and reimbursements for services provided.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed principally by property taxes.

SANITATION DISTRICT FUNDS

These special district funds provide sanitation services to specific areas of the County. They are financed primarily by user charges.

SERVICE AREA FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL AND STORM DRAINAGE FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

POLICE SERVICE AREA FUNDS

These special district funds provide police services to specific areas of the County. They are financed principally by property taxes.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

Accounts for the activities of several non-grant Special Revenue Funds whose combined revenues are less than three percent of total Special Revenue Funds. They include Fish and Game, Survey Monument, Victim Assistance, Crime Lab, Service Area Revolving, and Sans Crainte Drainage.

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Road	Library	Fire Protection	Sanitation	Service Areas
Assets					
Cash and investments	$ 4,677	1,227	12,326	3,116	2,615
Accounts receivable and accrued revenue	467	199	429	16	49
Due from other funds	1,218	8	3,013		
Prepaid expenses and deposits	121	2	1		
Advances to other funds					
Total assets	6,483	1,436	15,769	3,132	2,664
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	340	538	3,496	117	260
Due to other funds	1,293	129	748	84	262
Advances from other funds					2
Total liabilities	1,633	667	4,244	201	524
Fund Equity:					
Fund Balance:					
Reserved for:					
Encumbrances	832	36	5,712	146	512
Prepaid expenses and deposits	121	2	1		
Advances to other funds					
Unreserved:					
Designated for equipment replacement	1,697	36			
Undesignated	2,200	695	5,812	2,785	1,628
Total fund equity	4,850	769	11,525	2,931	2,140
Total liabilities and fund equity	$ 6,483	1,436	15,769	3,132	2,664

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals 1989	1988
4,697	1,205	1,597	950	1,849	34,259	23,413
2,240	3	833	7	97	4,340	6,921
7,175	35	317	2	555	12,323	11,574
1,412					1,536	2,646
192				1,561	1,753	1,556
15,716	1,243	2,747	959	4,062	54,211	46,110
939	123	15	31	13	5,872	5,290
7,587	436	369	37	111	11,056	8,833
					2	2
8,526	559	384	68	124	16,930	14,125
1,096	3	1,624		50	10,011	10,602
1,412					1,536	2,646
192				1,561	1,753	1,556
48					1,781	184
4,442	681	739	891	2,327	22,200	16,997
7,190	684	2,363	891	3,938	37,281	31,985
15,716	1,243	2,747	959	4,062	54,211	46,110

COUNTY OF CONTRA COSTA

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Road	Library	Fire Protection	Sanitation	Service Areas
Revenues:					
Taxes	$	7,874	37,845	18	1,760
Licenses, permits and franchises			132		11
Fines, forfeitures and penalties	464				
Use of money and property	311	30	125	217	11
Aid from other governmental agencies	9,810	723	501		718
Charges for current services	1,047	123	1,881	988	912
Other revenue	263	122	245		3
Total revenues	11,895	8,872	40,729	1,223	3,415
Expenditures:					
Current:					
General government		92			
Public protection			40,100		1,292
Health and sanitation				1,116	
Public assistance					
Education		8,801			177
Public ways and facilities	11,255				1,250
Recreation and culture					292
Total expenditures	11,255	8,893	40,100	1,116	3,011
Revenues over (under) expenditures	640	(21)	629	107	404
Other financing sources (uses):					
Operating transfers in	1,748				
Revenues over (under) expenditures and other financing sources (uses)	2,388	(21)	629	107	404
Fund balances beginning of year	2,462	790	10,870	2,824	2,217
Residual equity transfer			26		(481)
Fund balances at end of year	$ 4,850	769	11,525	2,931	2,140

Flood Control	Police Services	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals 1989	Totals 1988
3,586	2,187			164	53,434	49,247
3,726				103	3,972	4,490
		2,627		475	3,566	2,115
530	59	108		129	1,520	971
3,790	4			51	15,597	15,778
113	2	834	953	182	7,035	9,674
21	83	30		40	807	921
11,766	2,335	3,599	953	1,144	85,931	83,196
		4,185		81	4,358	2,041
11,144	2,254		406	153	55,349	50,194
				82	1,198	1,024
				79	79	83
					8,978	7,809
				7	12,512	15,423
					292	360
11,144	2,254	4,185	406	402	82,766	76,934
622	81	(586)	547	742	3,165	6,262
6				355	2,109	
628	81	(586)	547	1,097	5,274	6,262
6,085	603	2,949	344	2,841	31,985	25,520
477					22	203
7,190	684	2,363	891	3,938	37,281	31,985

COUNTY OF CONTRA COSTA

ROAD SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Fines, forfeitures and penalties	$ 500	464	(36)	466
Use of money and property	125	311	186	171
Aid from other governmental agencies	10,458	9,810	(648)	10,188
Charges for current services	1,445	1,047	(398)	3,075
Other revenue	466	263	(203)	217
Total revenues	12,994	11,895	(1,099)	14,117
Expenditures:				
Public ways and facilities				
Services and supplies	13,635	10,174	3,461	13,613
Other charges	1,201	249	952	329
Fixed assets	1,260	832	428	517
Total public ways and facilities	16,096	11,255	4,841	14,459
Total expenditures	16,096	11,255	4,841	14,459
Revenues over (under) expenditures	(3,102)	640	3,742	(342)
Other financing sources (uses):				
Operating transfers in	1,748	1,748		
Revenues over (under) expenditures and other financing sources (uses)	(1,354)	2,388	3,742	(342)
Fund balance at beginning of year	2,462	2,462		2,804
Fund balance at end of year	$ 1,108	4,850	3,742	2,462

COUNTY OF CONTRA COSTA

LIBRARY SPECIAL REVENUE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Taxes	$ 7,569	7,874	305	7,063
Use of money and property	25	30	5	37
Aid from other governmental agencies	701	723	22	773
Charges for current services	150	123	(27)	153
Other revenue	102	122	20	70
Total revenues	8,547	8,872	325	8,096
Expenditures:				
Current:				
General government				
Fixed assets	112	92	20	56
Total general government	112	92	20	56
Education				
Salaries and benefits	5,536	5,512	24	5,001
Services and supplies	3,330	3,047	283	2,629
Other charges	29	28	1	
Fixed assets	283	215	68	30
Expenditure transfers	(1)	(1)		(59)
Total education	9,177	8,801	376	7,601
Total expenditures	9,289	8,893	396	7,657
Revenues over (under) expenditures	(742)	(21)	721	439
Fund balance at beginning of year	790	790		351
Fund balance at end of year	$ 48	769	721	790

COUNTY OF CONTRA COSTA

FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 38,019	37,845	(174)	34,722
Licenses, permits and franchises	81	132	51	94
Use of money and property	14	125	111	32
Aid from other governmental agencies		501	501	651
Charges for current services	1,994	1,881	(113)	1,390
Other revenue	134	245	111	124
Total revenues	40,242	40,729	487	37,013
Expenditures:				
Public protection				
Salaries and benefits	32,798	31,022	1,776	27,547
Services and supplies	8,954	5,265	3,689	4,734
Other charges	151	141	10	49
Fixed assets	9,251	3,672	5,579	1,607
Reserves	357		357	
Total public protection	51,511	40,100	11,411	33,937
Total expenditures	51,511	40,100	11,411	33,937
Revenues over (under) expenditures	(11,269)	629	11,898	3,076
Fund balance at beginning of year	10,870	10,870		7,794
Residual equity transfer	26	26		
Fund balance at end of year	$ (373)	11,525	11,898	10,870

COUNTY OF CONTRA COSTA

SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Taxes	$ 18	18		35
Use of money and property	77	217	140	113
Charges for current services	1,170	988	(182)	1,557
Other revenue	30		(30)	473
Total revenues	1,295	1,223	(72)	2,178
Expenditures:				
Health and sanitation				
Services and supplies	875	920	(45)	862
Other charges	184	190	(6)	150
Fixed assets	2,942	6	2,936	12
Reserves	291		291	
Total health and sanitation	4,292	1,116	3,176	1,024
Total expenditures	4,292	1,116	3,176	1,024
Revenues over (under) expenditures	(2,997)	107	3,104	1,154
Fund balance at beginning of year	2,824	2,824		1,670
Fund balance at end of year	$ (173)	2,931	3,104	2,824

COUNTY OF CONTRA COSTA

SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Taxes	$ 1,735	1,760	25	1,851
Licenses, permits and franchises	5	11	6	161
Use of money and property	12	11	(1)	52
Aid from other governmental agencies	1,230	718	(512)	741
Charges for current services	465	912	447	484
Other revenue	311	3	(308)	(88)
Total revenues	3,758	3,415	(343)	3,201
Expenditures:				
Public protection				
Services and supplies	2,166	1,267	899	1,234
Other charges	32		32	50
Fixed assets		25	(25)	
Reserves	191		191	
Total public protection	2,389	1,292	1,097	1,284
Education				
Other charges	193	177	16	208
Reserves	8		8	
Total education	201	177	24	208

COUNTY OF CONTRA COSTA

SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Public ways and facilities				
Services and supplies	$ 423	336	87	329
Other charges	701	700	1	533
Fixed assets	877	214	663	92
Reserves	58		58	
Total public ways and facilities	2,059	1,250	809	954
Recreation and culture				
Services and supplies	84	30	54	23
Other charges	243	223	20	334
Fixed assets	419	39	380	3
Reserves	2		2	
Total recreation and culture	748	292	456	360
Total expenditures	5,397	3,011	2,386	2,806
Revenues over (under) expenditures	(1,639)	404	2,043	395
Fund balance at beginning of year	2,217	2,217		1,963
Residual equity transfer	(481)	(481)		(141)
Fund balance at end of year	$ 97	2,140	2,043	2,217

COUNTY OF CONTRA COSTA

FLOOD CONTROL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 3,631	3,586	(45)	3,261
Licenses, permits and franchises	1,901	3,726	1,825	4,151
Use of money and property	106	530	424	205
Aid from other governmental agencies	1,678	3,790	2,112	3,378
Charges for current services	212	113	(99)	50
Other revenue	2,263	21	(2,242)	101
Total revenues	9,791	11,766	1,975	11,146
Expenditures:				
Public protection				
Salaries and benefits	2	2		1
Services and supplies	10,070	7,046	3,024	6,319
Other charges	6,686	3,883	2,803	5,152
Fixed assets	281	213	68	100
Reserves	300		300	
Total public protection	17,339	11,144	6,195	11,572
Total expenditures	17,339	11,144	6,195	11,572
Revenues over (under) expenditures	(7,548)	622	8,170	(426)
Other financing sources (uses):				
Operating transfers in	6	6		
Revenues over (under) expenditures and other financing sources (uses)	(7,542)	628	8,170	(426)
Fund balance at beginning of year	6,085	6,085		6,511
Residual equity transfer	477	477		
Fund balance at end of year	$ (980)	7,190	8,170	6,085

COUNTY OF CONTRA COSTA

POLICE SERVICES SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 2,188	2,187	(1)	2,163
Use of money and property	56	59	3	64
Aid from other governmental agencies		4	4	5
Charges for current services	1	2	1	1
Other revenue	81	83	2	24
Total revenues	2,326	2,335	9	2,257
Expenditures:				
Public protection				
Salaries and benefits	17	17		17
Services and supplies	2,251	2,236	15	2,145
Fixed assets	13	1	12	26
Reserves	134		134	
Total public protection	2,415	2,254	161	2,188
Total expenditures	2,415	2,254	161	2,188
Revenues over (under) expenditures	(89)	81	170	69
Fund balance at beginning of year	603	603		534
Fund balance at end of year	$ 514	684	170	603

COUNTY OF CONTRA COSTA

COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Fines, forfeitures and penalties	$ 2,075	2,627	552	1,597
Use of money and property		108	108	166
Aid from other governmental agencies	411		(411)	
Charges current service	855	834	(21)	1,819
Other revenue	30	30		
Total revenues	3,371	3,599	228	3,582
Expenditures:				
General government				
Services and Supplies	1,689	1,571	118	
Fixed assets	4,634	2,614	2,020	1,930
Total general government	6,323	4,185	2,138	1,930
Total expenditures	6,323	4,185	2,138	1,930
Revenues over (under) expenditures	(2,952)	(586)	2,366	1,652
Fund balance at beginning of year	2,949	2,949		1,297
Fund balance at end of year	$ (3)	2,363	2,366	2,949

COUNTY OF CONTRA COSTA

RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Charges for services	$ 586	953	367	881
Total revenues	586	953	367	881
Expenditures:				
Public Protection				
Salaries and benefits	197	175	22	204
Services and supplies	345	114	231	226
Other charges	63	46	17	188
Fixed assets	104	71	33	400
Total public protection	709	406	303	1,018
Total expenditures	709	406	303	1,018
Revenues over (under) expenditures	(123)	547	670	(137)
Fund balance at beginning of year	344	344		481
Fund balance at end of year	$ 221	891	670	344

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 167	164	(3)	152
Licenses, permits and franchises	85	103	18	84
Fines, forfeitures and penalties	196	475	279	52
Use of money and property	1	129	128	131
Aid from other governmental agencies		51	51	42
Charges for current services	112	182	70	264
Other revenue		40	40	
Total revenues	561	1,144	583	725
Expenditures:				
General government				
Survey Monument Preservation Fund				
Services and supplies	279	81	198	20
Sans Crainte Drainage Fund				
Services and supplies	42		42	35
Other charges	8		8	
Fixed assets	5		5	
Total general government	334	81	253	55
Public protection				
Fish and Game Fund				
Services and supplies	16	5	11	8
Fixed assets	14	14		6
Criminalistics Laboratory Fund				
Services and supplies	4	3	1	
Other charges	7	7		
Fixed Assets	30	8	22	
Contra Costa Water Fund				
Services and supplies	209	116	93	181
Total public protection	280	153	127	195

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988–89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Health and sanitation				
Emergency Medical Service Fund				
Services and supplies	150	82	68	
Total Health and sanitation	150	82	68	
Public assistance				
Domestic Violence Fund				
Services and supplies	81	79	2	83
Total public assistance	81	79	2	83
Public ways and facilities				
Transit Planning Fund				
Services and supplies	57	7	50	10
Total public ways and facilities	57	7	50	10
Total expenditures	902	402	500	343
Revenues over (under) expenditures	(341)	742	1,083	382
Other financing sources (uses):				
Operating transfers in	355	355		
Revenues over (under) expenditures and other financing sources (uses)	14	1,097	1,083	382
Fund balance at beginning of year	2,841	2,841		2,115
Residual equity transfer				344
Fund balance at end of year	$ 2,855	3,938	1,083	2,841

DEBT SERVICE FUNDS

SANITATION

To accumulate monies for payment of $4,760,000 in serial bonds, 3.875 to 11.75 percent, $231,000-$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK

To accumulate monies for payment of $6,750,000 in serial bonds, 8.0 to 7.5 percent, $135,000-$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property levies.

OTHER

To accumulate monies for payment of $600,000 in serial bonds. $400,000 of the bonds were issued for fire protection purposes, 4.5 to 4.6 percent, $30,000-35,000 annual installments, the final payment due in 1989. $200,000 of the bonds were issued for storm drainage purposes, 4.0 to 4.25 percent, $5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATIONS

Two non-profit corporations assist the County in financing various public buildings and facilities by issuing revenue bonds and Certificates of Participation serviced by rental paid by the County.

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

YEAR ENDED JUNE 30, 1989

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	Public Facilities	Totals 1989	Totals 1988
Assets						
Cash and investments	$ 754	24	4	4,996	5,778	25,918
Accounts receivable and accrued revenue	16	10	1	37	64	31
Total assets	$ 770	34	5	5,033	5,842	25,949
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities				1,307	1,307	1,735
Deferred revenue				43	43	
Total liabilities				1,350	1,350	1,735
Fund Equity:						
Fund Balance: Reserved	770	34	5	3,683	4,492	24,214
Total fund equity	770	34	5	3,683	4,492	24,214
Total liabilities and fund equity	$ 770	34	5	5,033	5,842	25,949

COUNTY OF CONTRA COSTA

DEBT SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1989

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Other Special Revenue Bonds	Public Facilities	Totals 1989	Totals 1988
Revenues:						
Taxes	$ 243	566	45		854	906
Use of money and property	42			1,559	1,601	6,020
Aid from other governmental agencies		16	1		17	17
Charges for current services	569				569	
Total revenues	854	582	46	1,559	3,041	6,943
Expenditures:						
Debt Service:						
Principal	245	170	40	11,506	11,961	2,125
Interest	282	407	5	5,009	5,703	6,337
Capital Outlay				5,772	5,772	10,469
Total expenditures	527	577	45	22,287	23,436	18,931
Revenues over (under) expenditures	327	5	1	(20,728)	(20,395)	(11,988)
Other financing sources (uses):						
Operating transfers in				673	673	(6,736)
Proceeds of refunding bonds				59,937	59,937	8,000
Payment to refunded bond escrow agent				(59,937)	(59,937)	
Total other financing sources (uses)				673	673	1,264
Revenues and other financing sources over (under) expenditures	327	5	1	(20,055)	(19,722)	(10,724)
Fund balances at beginning of year	443	29	4	23,738	24,214	35,290
Residual equity transfer						(352)
Fund balances at end of year	$ 770	34	5	3,683	4,492	24,214

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 19[illegible]
In Thousands

	19[illegible]-[illegible]			
	Budget	Actual	Variance-Favorable (Unfavorable)	19[illegible]-[illegible] Actual
Revenues:				
Taxes	$ 239	243	4	301
Use of money and property	[illegible]	42	[illegible]	[illegible]
Charges for current services	250	569	319	
Total revenues	569	854	285	341
Expenditures:				
Debt Service:				
Principal	245	245		245
Interest	361	282	79	300
Total expenditures	606	527	79	545
Revenues over (under) expenditures	(37)	327	364	[illegible]
Fund balance at beginning of year	443	443		[illegible]
Residual equity transfer				[illegible]
Fund balance at end of year	$ 406	770	364	443

COUNTY OF CONTRA COSTA

RECREATION AND PARK DEBT SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Taxes	$ 549	566	17	557
Aid from other governmental agencies		16	16	16
Total revenues	549	582	33	573
Expenditures:				
Debt Service:				
Principal	170	170		155
Interest	407	407		422
Total expenditures	577	577		577
Revenues over (under) expenditures	(28)	5	33	(4)
Fund balance at beginning of year	29	29		33
Fund balance at end of year	$ 1	34	33	29

COUNTY OF CONTRA COSTA

OTHER SPECIAL REVENUE DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance–Favorable (Unfavorable)	1987–88 Actual
Revenues:				
Taxes	$ 41	45	4	41
Aid from other governmental agencies		1	1	1
Total revenues	41	46	5	42
Expenditures:				
Debt Service:				
Principal	40	40		35
Interest	6	5	1	7
Total expenditures	46	45	1	42
Revenues over (under) expenditures	(5)	1	6	
Fund balance at beginning of year	4	4		4
Fund balance at end of year	$ (1)	5	6	4

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY FUND

The redevelopment agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNT JAIL FUND

This fund was established to account for construction of a 560 bed jail in Richmond. Construction will be financed by an estimated $36 million from the State of California and $12 million from the County.

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1989	Totals 1988
Assets				
Cash and investments	$ 2,912	530	3,442	6,122
Accounts receivable and accrued revenue	790	4,896	5,686	7
Due from other funds	14	3,626	3,640	41
Prepaid expenses and deposits	56		56	181
Total assets	3,772	9,052	12,824	6,351
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	134	1,786	1,920	629
Due to other funds	54	2,486	2,540	139
Advances from other funds	1,361		1,361	1,604
Total liabilities	1,549	4,272	5,821	2,372
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	124	6,066	6,190	106
Prepaid expenses and deposits	56		56	181
Unreserved:				
Undesignated	2,043	(1,286)	757	3,692
Total fund equity	2,223	4,780	7,003	3,979
Total liabilities and fund equity	$ 3,772	9,052	12,824	6,351

COUNTY OF CONTRA COSTA

CAPITAL PROJECTS FUND

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1989	Totals 1988
Revenues:				
Taxes	$ 784		784	741
Licenses, permits and franchises	85		85	
Use of money and property	371		371	381
Aid from other governmental agencies	786	16,582	17,368	96
Charges for current services	311		311	1,613
Other revenue	371	902	1,273	830
Total revenues	2,708	17,484	20,192	3,661
Expenditures:				
Capital outlay	4,607	19,409	24,016	5,696
Total expenditures	4,607	19,409	24,016	5,696
Revenues over (under) expenditures	(1,899)	(1,925)	(3,824)	(2,035)
Other financing sources (uses):				
Operating transfers in		6,705	6,705	
Proceeds from issuance of debt				7,500
Retirement of Debt				(3,500)
Total other financing sources (uses)		6,705	6,705	4,000
Revenues and other financing sources over (under) exepnditures	(1,899)	4,780	2,881	1,965
Fund balances at beginning of year	3,979		3,979	2,014
Adjustment to fund balance	143		143	
Fund balances at end of year	$ 2,223	4,780	7,003	3,979

COUNTY OF CONTRA COSTA

REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89			
	Budget	Actual	Variance-Favorable (Unfavorable)	1987-88 Actual
Revenues:				
Taxes	$ 660	784	124	741
Licenses, permits and franchises		85	85	
Use of money and property	100	371	271	381
Aid from other governmental agencies	3,630	786	(2,844)	96
Charges for current services	13,980	311	(13,669)	1,413
Other revenue		371	371	830
Total revenues	18,370	2,708	(15,662)	3,661
Expenditures:				
Capital outlay				
Salaries and benefits	8	8		8
Services and supplies	1,823	1,299	524	3,527
Other charges	2,089	3,300	(1,211)	2,161
Fixed assets	15,000		15,000	
Total capital outlay	18,920	4,607	14,313	5,696
Total expenditures	18,920	4,607	14,313	5,696
Revenues over (under) expenditures	(550)	(1,899)	(1,349)	(2,035)
Other financing sources (uses):				
Proceeds from issuance of debt				7,500
Retirement of debt				(3,500)
Total other financing sources (uses)				4,000
Revenues and other financing sources sources over (under) expenditures	(550)	(1,899)	(1,349)	1,965
Fund balance at beginning of year	3,979	3,979		2,014
Adjustment to fund balance	143	143		
Fund balance at end of year	$ 3,572	2,223	(1,349)	3,979

COUNTY OF CONTRA COSTA

WEST COUNTY JAIL CAPITAL PROJECTS FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS

YEAR ENDED JUNE 30, 1989

(In Thousands)

	1988-89		
	Budget	Actual	Variance-Favorable (Unfavorable)
Revenues:			
Aid from other governmental agencies	$ 38,909	16,582	(22,327)
Other revenue	1,186	902	(284)
Total revenues	40,095	17,484	(22,611)
Expenditures:			
Capital outlay			
Other charges	14	12	2
Fixed assets	46,786	19,397	27,389
Total capital outlay	46,800	19,409	27,391
Total expenditures	46,800	19,409	27,391
Revenues over (under) expenditures	(6,705)	(1,925)	4,780
Other financing sources (uses):			
Operating transfers in	6,705	6,705	
Total other financing sources (uses)	6,705	6,705	
Revenues and other financing sources sources over (under) expenditures		4,780	4,780
Fund balance at beginning of year			
Fund balance at end of year	$	4,780	4,780

ENTERPRISE FUNDS

AIRPORT FUND

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease agreements involving County airport facilities, and state and federal aid.

COUNTY HOSPITAL FUND

This fund was established to account for operations of the County Hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION FUND

This fund accounts for operations of the County's prepaid health plans. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums paid by private citizens. The bulk of medical services required by the plans are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING BALANCE SHEET

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals 1989	Totals 1988 Restated
Assets					
Cash and investments	$ 167	9,157	1,963	11,287	11,019
Accounts receivable and accrued revenue	1,026	3,756	25	4,807	2,854
Due from other funds	34	4,106	1,545	5,685	8,275
Inventories		477		477	440
Prepaid expenses and deposits		3	1	4	9
Fixed assets, net	8,984	9,985	188	19,157	15,385
Total assets	$ 10,211	27,484	3,722	41,417	37,982
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	1,617	8,385	1,472	11,474	9,917
Employee benefits payable	39	2,088	50	2,177	2,070
Due to other funds	81	4,838	2,055	6,974	8,660
Capital lease obligations		1,882	63	1,945	1,779
Total liabilities	1,737	17,193	3,640	22,570	22,426
Fund Equity:					
Contributed capital	8,132	7,700	82	15,914	13,041
Retained earnings	342	2,591		2,933	2,515
Total fund equity	8,474	10,291	82	18,847	15,556
Total liabilities and fund equity	$ 10,211	27,484	3,722	41,417	37,982

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals 1989	Totals 1988 Restated
Operating revenues:					
Charges for current services	$ 953	54,994	22,450	78,397	68,146
Total operating revenues	953	54,994	22,450	78,397	68,146
Operating expenses:					
Salaries and employee benefits	617	48,270	1,500	50,387	45,643
Services and supplies	597	23,184	24,310	48,091	41,484
Depreciation	118	1,238	15	1,371	1,369
Total operating expenses	1,332	72,692	25,825	99,849	88,496
Operating income (loss) before operating transfers	(379)	(17,698)	(3,375)	(21,452)	(20,350)
Operating subsidy from General Fund		18,563	3,357	21,920	21,323
Net income/loss	(379)	865	(18)	468	973
Retained earnings at beginning of year	721	1,726	68	2,515	1,504
Adjustment to retained earnings					38
Transfer to contributed capital			(50)	(50)	
Retained earnings at end of year	$ 342	2,591		2,933	2,515

COUNTY OF CONTRA COSTA

ENTERPRISE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED JUNE 30, 1989

(In thousands)

	Airport	County Hospital	Health Maintenance Organization	Totals 1989	Totals 1988 Restated
Funds provided (used) by operations:					
Net income	$ (379)	865	(18)	468	973
Items not requiring (providing) the the use of funds:					
Depreciation	118	1,238	15	1,371	1,369
Transfer of assets		(66)		(66)	(5)
Total funds provided by operations	(261)	2,037	(3)	1,773	2,337
Increase in accounts payable and accrued liabilities	1,171	217	169	1,557	4,112
Increase in employee benefits payable	6	111		117	221
Increase in capital lease obligations		109	57	166	519
Decrease in amounts due from other funds		1,449	1,142	2,591	
Increase in contributed capital	2,548	474	22	3,044	3,272
Decrease in prepaid expenses and deposits		6		6	1
Total funds provided	3,464	4,403	1,387	9,254	10,462
Funds used for:					
Increase in inventories		37		37	49
Increase in accounts receivable and accrued revenue	326	1,342	285	1,953	1,376
Increase in prepaid expenses and deposits			1	1	
Increase in fixed assets, net	2,938	2,243	117	5,298	3,593
Increase in amounts due from other funds	1			1	2,931
Decrease in employee benefits payable			10	10	
Decrease in amounts due to other funds	133	1,458	95	1,686	(1,175)
Adjustment to Lease Purchase					(38)
Total funds used	3,398	5,080	508	8,986	6,736
Net increase (decrease) in cash and investments	66	(677)	879	268	3,726
Cash and investments at beginning of year	101	9,834	1,084	11,019	7,293
Cash and investments at end of year	$ 167	9,157	1,963	11,287	11,019

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

Employee Dental Insurance
Long Term Disability Insurance (Management Employees)
Workers Compensation Insurance
Automotive Liability Insurance
Public (General) Liability Insurance
State Unemployment Insurance
Medical Liability Insurance
Special District Property Insurance

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Assets					
Cash and investments	$ 288	1,466	1,622	13,552	3,975
Accounts receivable and accrued revenue	5	3	65	810	156
Due from other funds	6			517	85
Prepaid expenses and deposits					
Total assets	$ 299	1,469	1,687	14,879	4,216
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	447	1,108	605	13,932	3,987
Due to other funds	40	164	4	808	87
Total liabilities	487	1,272	609	14,740	4,074
Fund Equity:					
Retained earnings	(188)	197	1,078	139	142
Total fund equity	(188)	197	1,078	139	142
Total liabilities and fund equity	$ 299	1,469	1,687	14,879	4,216

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1989	Totals 1988 Restated
578	7,472	1,550	4,159	885	35,547	31,569
1	142	38	75	20	1,315	379
17			900		1,525	4,157
						50
596	7,614	1,588	5,134	905	38,387	36,155
580	12,158	1,633	3,726	136	38,312	34,059
15	93	4	16	1	1,232	3,043
595	12,251	1,637	3,742	137	39,544	37,102
1	(4,637)	(49)	1,392	768	(1,157)	(947)
1	(4,637)	(49)	1,392	768	(1,157)	(947)
596	7,614	1,588	5,134	905	38,387	36,155

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Use of money and property	$ 18	52	133	1,305	325
Charges for current services	2,461	4,390	368	5,999	979
Total operating revenues	2,479	4,442	501	7,304	1,304
Operating expenses:					
Salaries and employee benefits			317	(21)	
Services and supplies	290	722	16	938	213
Benefit and claim payments	2,424	4,409	33	3,713	2,295
Total operating expenses	2,714	5,131	366	4,630	2,508
Operating income (loss) before operating transfers	(235)	(689)	135	2,674	(1,204)
Operating transfers in		50			
Operating transfers out					
Net Income (loss)	(235)	(639)	135	2,674	(1,204)
Retained earnings/(deficit) at beginning of year	47	836	943	(2,535)	1,346
Retained earnings/(deficit) at end of year	$ (188)	197	1,078	139	142

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1989	Totals 1988 Restated
93	571	141	354	71	3,063	2,206
215	3,842		900	79	19,233	15,539
308	4,413	141	1,254	150	22,296	17,745
					296	239
121	1,676	16	419	21	4,432	3,250
473	4,408	591	(584)	16	17,778	23,740
594	6,084	607	(165)	37	22,506	27,229
(286)	(1,671)	(466)	1,419	113	(210)	(9,484)
					50	2,000
		(50)			(50)	(2,000)
(286)	(1,671)	(516)	1,419	113	(210)	(9,484)
287	(2,966)	467	(27)	655	(947)	8,537
1	(4,637)	(49)	1,392	768	(1,157)	(947)

COUNTY OF CONTRA COSTA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Funds provided (used) by operations:					
Net income (loss)	$ (235)	(639)	135	2,674	(1,204)
Total funds provided by operations	(235)	(639)	135	2,674	(1,204)
Increase in accounts payable and accrued liabilities		592	33	245	1,690
Increase in amounts due to other funds	8	91	2	138	44
Decrease in accounts receivable and accrued revenue					
Decrease in amounts due from other funds	195	376			
Decrease in prepaid expenses and deposits	50				
Total funds provided	18	420	170	3,057	530
Funds used for:					
Increase in accounts receivable and accrued revenue	1		14	694	122
Increase in amounts due from other funds				32	25
Decrease in accounts payable and accrued liabilities	129				
Decrease in amounts due to other funds					
Total funds used	130		14	726	147
Increase (decrease) in cash and investments	(112)	420	156	2,331	383
Cash and investments at beginning of year	400	1,046	1,466	11,221	3,592
Cash and investments at end of year	$ 288	1,466	1,622	13,552	3,975

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals 1989	Totals 1988
(286)	(1,671)	(516)	1,419	113	(210)	(9,484)
(286)	(1,671)	(516)	1,419	113	(210)	(9,484)
312	2,136	295		3	5,306	14,237
					283	2,467
20		5			25	90
	2,118				2,689	
					50	
46	2,583	(216)	1,419	116	8,143	7,310
	91		33	6	961	88
					57	2,828
			924		1,053	1
2,003	88		3		2,094	38
2,003	179		960	6	4,165	2,955
(1,957)	2,404	(216)	459	110	3,978	4,355
2,535	5,068	1,766	3,700	775	31,569	27,214
578	7,472	1,550	4,159	885	35,547	31,569

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM FUND

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County, contributions for employees, and earnings from the fund's investments. Disbursements are made from the fund for retirements, disability and death benefits, refunds and administrative costs. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE FUND

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES FUND

This fund accounts for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOL AND SPECIAL DISTRICTS FUNDS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds, and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA

FIDUCIARY FUNDS

COMBINING BALANCE SHEET

YEAR ENDED JUNE 30, 1989

(With comparative totals for June 30, 1988)

(In Thousands)

	Pension Trust Fund	Agency Funds				Totals	
	Employee Retirement System	Tax Losses Reserve	Unapportioned Taxes	Schools and Special Districts	Other Agency	1989	1988
Assets							
Cash and investments	$ 641,328	18,389	(15,803)	319,961	105,174	1,069,049	949,288
Accounts receivable and accrued revenue	7,552		13,153		10,051	30,756	24,511
Due from other funds	3,046	1,737	288	15,750	4,152	24,973	18,786
Inventories					26	26	32
Prepaid expenses and deposits	5					5	5
Advances to other funds				962		962	875
Taxes receivable			71,557			71,557	67,314
Total assets	$ 651,931	20,126	69,195	336,673	119,403	1,197,328	1,060,811
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding	100			45,973	11,017	57,090	58,113
Accounts payable and accrued liabilities	5,759		17,974		1,976	25,709	16,003
Employee benefits payable	16					16	20
Due to other funds	2,596		4,993	16,186	19,009	42,784	34,344
Unapportioned taxes			46,228			46,228	49,565
Due to other agencies and districts		20,126		274,514	87,401	382,041	312,944
Total liabilities	8,471	20,126	69,195	336,673	119,403	553,868	470,989
Fund Equity							
Fund balance: Reserved for employee retirement benefits	643,460					643,460	589,822
Total fund equity	643,460					643,460	589,822
Total liabilities and fund equity	$ 651,931	20,126	69,195	336,673	119,403	1,197,328	1,060,811

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1989

(In thousands)

	Balance June 30, 1988	Additions	Deductions	Balance June 30, 1989
Tax Losses Reserve:				
Assets				
Cash and investments	$ 16,687	5,653	3,951	18,389
Due from other funds	1,743	1,737	1,743	1,737
	$ 18,430	7,390	5,694	20,126
Liabilities				
Due to other agencies and districts	18,430	5,647	3,951	20,126
	$ 18,430	5,647	3,951	20,126
Unapportioned Taxes:				
Assets				
Cash and investments	(13,450)	894,192	896,545	(15,803)
Accounts receivable and accrued revenue	10,232	13,317	10,396	13,153
Due from other funds	756	3,351	3,819	288
Unsecured taxes receivable	67,314	1,279,689	1,275,446	71,557
	$ 64,852	2,190,549	2,186,206	69,195
Liabilities				
Accounts payable and accrued liabilities	10,191	18,249	10,466	17,974
Due to other funds	5,096	8,111	8,214	4,993
Unapportioned taxes	49,565	2,429,363	2,432,700	46,228
	$ 64,852	2,455,723	2,451,380	69,195

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1989

(In thousands)

	Balance June 30, 1988	Additions	Deductions	Balance June 30, 1989
School and Special Districts:				
Assets				
Cash and investments	$ 268,090	3,815,144	3,763,273	319,961
Due from other funds	10,598	19,499	14,347	15,750
Advances to other funds	875	87		962
	$ 279,563	3,834,730	3,777,620	336,673
Liabilities				
Warrants outstanding	41,147	1,017,715	1,012,889	45,973
Due to other funds	10,489	19,942	14,245	16,186
Due to other agencies and districts	227,927	2,195,186	2,148,599	274,514
	$ 279,563	3,232,843	3,175,733	336,673
Other Agency:				
Assets				
Cash and investments	90,065	1,286,590	1,271,481	105,174
Accounts receivable and accrued revenue	7,396	8,435	5,780	10,051
Due from other funds	3,086	9,589	8,523	4,152
Inventories	32	26	32	26
	$ 100,579	1,304,640	1,285,816	119,403
Liabilities				
Warrants outstanding	16,925	824,883	830,791	11,017
Accounts payable and accrued liabilities	(11)	169,357	167,370	1,976
Due to other funds	17,078	24,444	22,513	19,009
Due to other agencies and districts	66,587	294,433	273,619	87,401
	$ 100,579	1,313,117	1,294,293	119,403

COUNTY OF CONTRA COSTA

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

YEAR ENDED JUNE 30, 1989

(In thousands)

	Balance June 30, 1988	Additions	Deductions	Balance June 30, 1989
Totals – Agency Funds:				
Assets				
Cash and investments	$ 361,392	6,001,579	5,935,250	427,721
Accounts receivable and accrued revenue	17,628	21,752	16,176	23,204
Due from other funds	16,183	34,176	28,432	21,927
Inventories	32	26	32	26
Advances to other funds	875	87		962
Unsecured taxes receivable	67,314	1,279,689	1,275,446	71,557
	$ 463,424	7,337,309	7,255,336	545,397
Liabilities				
Warrants outstanding	58,072	1,842,598	1,843,680	56,990
Accounts payable and accrued liabilities	10,180	187,606	177,836	19,950
Due to other funds	32,663	52,497	44,972	40,188
Unapportioned taxes	49,565	2,429,363	2,432,700	46,228
Due to other agencies and districts	312,944	2,495,266	2,426,169	382,041
	$ 463,424	7,007,330	6,925,357	545,397

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE

YEAR ENDED JUNE 30, 1989

(In Thousands)

General Fixed Assets:

Land	$	20,623
Buildings and Improvements		125,758
Buildings and Improvements-Lease Purchases		79,609
Equipment		49,696
Equipment-Lease Purchase		9,019
Total General Fixed Assets	$	284,705

Investments in General Fixed Assets from:

General Obligation Bonds		1,511
Federal Grants		4,441
State Grants		11,607
General Fund		177,105
Special Revenue Funds		89,951
Gifts		90
Total Investment in General Fixed Assets	$	284,705

COUNTY OF CONTRA COSTA

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1989

(In Thousands)

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS & IMPROVEMENTS	BUILDINGS & IMPROVEMENTS LEASE PURCHASE	EQUIPMENT	EQUIPMENT LEASE PURCHASE
General Government						
Legislative & Administrative	$ 447				441	6
Finance	1,035				923	112
Counsel	121				121	
Personnel	568				568	
Elections	1,415				1,415	
Communications	2,573				1,441	1,132
Property Management	9,637				9,143	494
Plant Aquisition	161,035	15,932	69,649	75,247	195	12
Other General	4,255				2,034	2,221
Total General Government	181,086	15,932	69,649	75,247	16,281	3,977
Public Protection						
Judicial	2,883				2,482	401
Police Protection	5,247	7	616		2,277	2,347
Detention & Correction	36,447	1,492	30,931	2,582	1,322	120
Fire Protection	27,569	1,632	8,024		17,909	4
Flood Control	672	177	24		471	
Protective Inspection	861				861	
Other Protection	952		38		868	46
Total Public Protection	74,631	3,308	39,633	2,582	26,190	2,918
Health and Sanitation						
Health	885				846	39
Hospital Care	408				284	124
Sanitation	8,599	89	8,478		32	
Total Health and Sanitation	9,892	89	8,478		1,162	163
Public Assistance						
Assistance Administration	1,851				1,362	489
Veterans Services	17				17	
Other Assistance	896				847	49
Total Public Assistance	2,764				2,226	538
Education						
Library Services	6,145	349	3,320	1,780	510	186
Agricultural Education	14				14	
Total Education	6,159	349	3,320	1,780	524	186
Public Ways and Facilities	6,451	33	1,894		3,287	1,237
Recreation and Cultural Service	3,722	912	2,784		26	
TOTAL GENERAL FIXED ASSETS	$ 284,705	20,623	125,758	79,609	49,696	9,019

COUNTY OF CONTRA COSTA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY

YEAR ENDED JUNE 30, 1989

(In Thousands)

FUNCTION AND ACTIVITY	Balance July 1, 1988	Additions	Deletions	Transfers	Balance June 30, 1989
General Government					
Legislative & Administrative	$ 346	102	52	51	447
Finance	1,167	631	80	(683)	1,035
Counsel	85	32	3	7	121
Personnel	513	20	13	48	568
Elections	921	988	494		1,415
Communications	2,403	179	1	(8)	2,573
Property Management	9,649	1,210	1,223	1	9,637
Plant Aquisition	123,466	38,755	1,186		161,035
Other General	3,711	704	163	3	4,255
Total General Government	142,261	42,621	3,215	(581)	181,086
Public Protection					
Judicial	2,497	470	209	125	2,883
Police Protection	3,495	1,732	69	89	5,247
Detention & Correction	36,344	151	120	72	36,447
Fire Protection	24,371	3,811	613		27,569
Flood Control	534	218	80		672
Protective Inspection	795	96	11	(19)	861
Other Protection	893	38	11	32	952
Total Public Protection	68,929	6,516	1,113	299	74,631
Health and Sanitation					
Health	751	184	96	46	885
Hospital Care	226	192	11	1	408
Sanitation	8,591	9	1		8,599
Total Health and Sanitation	9,568	385	108	47	9,892
Public Assistance					
Assistance Administration	1,366	671	333	147	1,851
Veterans Services	17				17
Other Assistance	789	91	9	25	896
Total Public Assistance	2,172	762	342	172	2,764
Education					
Library Services	5,740	462	57		6,145
Agricultural Education	8	2		4	14
Total Education	5,748	464	57	4	6,159
Public Ways and Facilities	4,670	1,988	266	59	6,451
Recreation and Cultural Services	3,657	66	1		3,722
TOTAL GENERAL FIXED ASSETS	$ 237,005	52,802	5,102		284,705

STATISTICAL SECTION

COUNTY OF CONTRA COSTA

GENERAL COUNTY REVENUES BY SOURCE

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ending June 30,	Taxes	Licenses, Permits & Franchises	Fines, Forfeits & Penalties	Use of Money & Property	Aid from Other Governmental Agencies	Charges for Current Services	Other	TOTAL
1980	$ 71,935	3,303	2,381	14,368	139,929	15,881	1,513	249,310
1981	83,775	3,036	2,697	16,825	152,993	20,401	1,648	281,375
1982	90,071	2,936	2,957	13,118	149,609	23,249	3,019	284,959
1983	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA

GENERAL COUNTY EXPENDITURES BY FUNCTION

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ending June 30,	General Government	Public Protection	Health & Sanitation	Public Assistance	Education	Public Ways & Facilities	Debt Service & Other	TOTAL
1980	$ 28,013	78,919	23,714	102,319	6,290	14,700	3,066	257,021
1981	23,286	89,866	27,293	115,759	5,506	16,448	4,804	282,962
1982	27,612	99,884	29,979	114,170	5,478	16,518	5,051	298,692
1983	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the hospital enterprise funds.

COUNTY OF CONTRA COSTA

EMPLOYEE RETIREMENT SYSTEM

REVENUES BY SOURCE AND
EXPENSES BY TYPE
LAST TEN FISCAL YEARS
(In Thousands)

Revenues by Source

Calendar Year	Employee Contributions	Employer Contributions	Investment Income	Total	Employer Contributions As a percentage Of covered Payroll (1)
1979	$ 6,750	18,622	16,576	41,948	
1980	7,740	22,157	18,926	48,823	
1981	7,808	24,330	18,640	50,778	
1982	7,694	24,426	33,454	65,574	
1983	5,807	22,725	42,526	71,058	
1984	5,355	18,725	34,963	59,043	11.5
1985	5,777	20,733	47,822	74,332	11.8
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2

Expenses by Type

Calendar Year	Benefits	Administrative Expenses	Refunds	Total
1979	$ 12,011	116	1,546	13,673
1980	14,022	291	1,627	15,940
1981	15,604	400	2,384	18,388
1982	17,707	381	1,296	19,384
1983	20,121	472	502	21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613

NOTE:

(1) Data not available prior to 1984.

COUNTY OF CONTRA COSTA

EMPLOYEE RETIREMENT SYSTEM

ANALYSIS OF FUNDING PROGRESS

(In Millions)

1. Going Concern Basis

Calendar Year	Net Assets Available for Benefits	Pension Benefit Obligation	Percentage Funded
1986	$ 528.5	770.4	68.6 %
1987	582.9	837.0	69.6
1988	629.8	913.4	69.0

2. Unfunded Pension

Calendar Year	Unfunded Pension Benefit Obligation	Annual Covered Payroll	Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll
1986	$ 241.9	195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9

NOTES: Anaylsis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit provides one indication of the System's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the System is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the System. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the System's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the System.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA

PROPERTY TAX RATE (1)
ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

Fiscal Year ending June 30,		County-wide Rate	County Special Districts	Local Special Districts	Agency Districts	Schools	Cities	Total
1980		1.0000	.0049	.0225	.0810	.1034	.0249	1.2367
1981		1.0000	.0050	.0258	.0815	.0910	.0252	1.2285
1982	(2)	1.0000	.0042	.0272	.0703	.0508	.0231	1.1756
1983		1.0000	.0037	.0227	.0633	.0356	.0253	1.1506
1984		1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985		1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986		1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987		1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988		1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989		1.0000	.0020	.0089	.0390	.0181	.0098	1.0778

NOTES:

(1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value.

(2) Beginning with fiscal year 1981-82, State law was changed to require that property be assessed at full cash value. Prior to this, State law required that property be assessed at 25% of market value. For comparison purposes, all years have been adjusted to full cash value.

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	$ 62,747,991	1,075,908	1.71 %	$ 1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82

COUNTY OF CONTRA COSTA

PROPERTY TAX LEVIES AND DELINQUENCIES

Fiscal Year Ended June 30	Total Current Year Tax Levy	Portion of Current Levy Delinquent at June 30	Percentage of Current Levy Delinquent at June 30	Total Delinquent Taxes at June 30 for all Years	Tax Losses Reserve Fund at June 30	Reserve as a Percentage of Delinquent Taxes
1961	$ 62,747,991	1,075,908	1.71 %	$ 1,565,990	852,591	54 %
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82

COUNTY OF CONTRA COSTA

PROPERTY TAXES
ALL OVERLAPPING GOVERNMENTS

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year ending June 30,	County	County Special Districts	Local Special Districts	Schools	Cities	Redevelopment Agencies	Totals
1980	$ 48,792	19,713	50,100	79,203	34,125		231,933
1981	59,200	24,752	58,333	91,507	38,947		272,739
1982	67,197	26,314	68,477	96,285	42,998		301,271
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123

NOTE: (1) This schedule shows the property tax levies by major group of taxing agencies

(2) Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA

ASSESSED VALUE OF TAXABLE PROPERTY (1)

LAST TEN FISCAL YEARS

(In Thousands)

Fiscal Year	Assessed Value: Real Property	Assessed Value: Personal Property	Assessed Value: Total	Exemptions: Non Reimbursable	Exemptions: Reimbursable	Assessed Value Less Exemptions	Net Increase: Amount	Net Increase: Percentage
1980 (3)	$ 16,427,408	1,071,024	17,498,432	213,060	1,586,042	15,699,330	1,109,252	7.6 %
1981 (2)	18,096,545	796,048	18,892,593	232,404	1,046,072	17,614,117	1,914,787	12.20
1982	20,736,158	912,039	21,648,197	265,676	1,059,774	20,322,747	2,708,630	15.38
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	13.57
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	9.88
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31

Notes:

(1) Article XIIIA, added to California Constitution by Propositon 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

(2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25 % of market value. For comparison purposes, all years show full cash value as assessed value.

(3) Inventory valuation was removed from the tax roll by State legislation for FY 1980-81 and thereafter.

COUNTY OF CONTRA COSTA

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)

LAST TEN FISCAL YEARS

Fiscal Year ending June 30,	Population	Assessed Value (000's)	Gross Bonded Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt per Capita
1980	656,380	$ 17,498,432	9,449,000	28,780	9,420,220	.054 %	14.35
1981	659,585	18,892,593	9,208,000	380,598	8,827,402	.047	13.38
1982	665,200	21,648,197	10,844,000	420,891	10,423,109	.048	15.67
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.038	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.034	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51

Note:

(1) Does not include Public Facilities Corporation debt.

(2) Beginning with fiscal year 1981-82, state law was changed to require that property be assessed at full cash value. Prior to this, state law required that property be assessed at 25% of market value. For comparison purposes, all years show full cash value as assessed value.

COUNTY OF CONTRA COSTA

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

LAST TEN FISCAL YEARS

Fiscal Year ending June 30,	New Dwelling Units (1)		Construction Valuation (000's)		Bank Deposits (2) (000's)
	Single Family	Multiple Family	Residential	Non-Residential	
1979	5,608	781	$ 327,107	129,187	2,244,722
1980	4,566	854	306,175	158,804	2,423,862
1981	2,523	585	227,924	205,905	2,670,070
1982	1,930	858	201,256	218,496	2,943,976
1983	4,588	1,968	432,291	362,939	3,484,598
1984	4,162	2,255	408,062	445,003	3,821,790
1985	4,650	4,672	579,867	511,120	4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318

Source: (1) "California Construction Trends", Security Pacific National Bank

(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

Property Values (000's)				
Residential	Commerical	Industrial	Land	Total Property Values
9,437,653	1,882,962	4,668,244	327,968	16,316,827
10,248,831	2,103,312	4,773,572	372,717	17,498,432
12,021,357	2,104,635	4,352,853	413,748	18,892,593
13,824,539	2,439,752	4,924,965	458,941	21,648,197
15,254,183	2,913,841	5,786,986	498,446	24,453,456
16,228,316	3,364,275	6,617,798	509,297	26,719,686
17,718,439	3,988,385	7,111,598	554,932	29,373,354
19,570,707	4,664,393	7,498,273	607,882	32,341,255
21,864,385	5,510,430	7,896,014	670,777	35,941,606
24,470,268	5,936,133	8,947,745	729,345	40,083,491

COUNTY OF CONTRA COSTA

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES

LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures and other uses (000's) (1)	Ratio of Debt Service to Total General Expenditures
1980	$ 176,000	662,944	838,944	257,021	.33 %
1981	221,000	650,384	871,384	282,962	.31
1982	266,000	635,610	901,610	298,692	.30
1983	276,000	843,686	1,119,686	306,041	.37
1984	301,000	825,438	1,126,438	319,654	.35
1985	371,000	805,195	1,176,195	364,863	.32
1986 (2)	406,000	779,863	1,185,863	406,484	.29
1987	405,000	756,000	1,161,000	464,468	.25
1988	435,000	729,000	1,164,000	497,776	.23
1989	455,000	694,000	1,149,000	575,095	.20

Notes:

(1) Includes all governmental fund types.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF LEGAL DEBT MARGIN

YEAR ENDED JUNE 30, 1989

(In Thousands)

Assessed Value	$	44,103,164
Debt Limit Five Percent of Assessed Value (1)		2,205,158
Amount of Debt Applicable to Debt Limit (2)		
Total Bonded Debt		8,185
Assets in Debt Service Funds		809
Total Amount of Debt Applicable to Debt Limit		7,376
Legal Debt Margin	$	2,197,782

Notes:

(1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.

(2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

1988-89 Assessed Valuation	$ 44,103,164,006	
Less: Redevelopment Increments	2,826,915,548	
Adjusted Assessed Valuation	$ 41,276,248,458	
Population	775,478	(1)

	Debt Applicable July 1, 1989 (2)		
	Percentage		Amount
Contra Costa County	100.000		$
Contra Costa County Special Revenue Funds Obligations	100.000		16,085,000
Contra Costa County Public Facilities Corporations (3)	100.000		62,645,000
Contra Costa County Board of Education	100.000		4,520,000
Bay Area Rapid Transit District	30.295		116,097,046
East Bay Municipal Utility District	46.324		35,011,591
San Ramon Valley Unified School District & Educ. Facility Corp	100.000		33,300,000
Other School Districts and School Building Corporations	100.000	(4)	50,882,356
City of Richmond General Fund Obligations	100.000		19,397,730
City of Concord and General Fund Obligations	100.000		11,826,650
City of Danville General Fund Obligations	100.000		10,185,000
City of Hercules General Fund Obligations	100.000		10,690,000
City of San Ramon General Fund Obligations	100.000		18,041,480
Other Cities and City Authorities	100.000		20,530,348
Hospital Districts and Hospital Authorities	100.000		17,225,000
Sanitary Districts	100.000		9,452,000
County Water Districts	100.000		17,160,000
Other Special Districts	100.000	(4)	14,757,595
1915 Act Assessment Bonds	100.000		191,731,310
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT			659,538,106
Less: East Bay Municipal Utility District (100% self-supporting)			35,011,591
Self-supporting water bonds			10,099,876
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT			$ 614,426,639

	Ratio to (5)	
	Full Cash Value	Per Capita
Direct Bonded Debt (Includes County Lease Revenue Obligations)	.19 %	$ 102
Total Gross Direct Bonded and Overlapping Debt	1.60	850
Total Net Direct Bonded and Overlapping Debt	1.49	792
Full Cash Value		53,227

(1) January 1, 1989, State Department of Finance revised estimate.
(2) Excludes sales, if any, between May 1, 1989 and July 1, 1989. Also excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes, and amounts payable under State water contracts.
(3) A County lease rental obligation.
(4) Various, mostly 100 percent.
(5) Ratio based on 1988-89 Adjusted Assessed Valuation.
Source: California Municipal Statistics Inc., San Francisco, California

COUNTY OF CONTRA COSTA

DEMOGRAPHICS–POPULATION

Jurisdiction	Date of Incor-poration	1940	1950	1960	1970	Special Census 1975	1980	1989
Antioch	2/2/1872	5,106	11,051	17,305	28,060	33,215	43,559	57,637
Brentwood	1/1/1948		1,729	2,186	2,649	3,662	4,434	6,820
Clayton	3/18/1964				1,385	1,790	4,325	6,827
Concord	2/2/1905	1,373	6,953	36,208	85,164	94,673	103,251	110,102
Danville	7/1/1982							30,020
El Cerrito	8/20/1917	6,137	18,011	25,437	25,190	22,950	22,731	23,460
Hercules	12/15/1900	343	343	310	252	121	5,963	14,527
Lafayette	7/22/1968				20,484	19,628	20,879	22,857
Martinez	4/1/1876	7,381	8,268	9,604	16,506	18,702	22,582	30,695
Moraga	11/13/1974					14,418	15,014	16,168
Orinda	7/1/1985							17,561
Pinole	6/25/1903	934	1,147	6,064	13,266	15,337	14,253	15,890
Pittsburg	6/22/1903	9,520	12,763	19,062	20,651	24,347	33,034	43,764
Pleasant Hill	11/14/1961				24,610	25,398	25,124	31,753
Richmond	8/7/1905	23,642	99,545	71,584	79,043	70,126	74,676	82,004
San Pablo	4/26/1948		14,476	19,687	21,461	19,392	19,750	21,687
San Ramon	7/1/1983							33,779
Walnut Creek	10/19/1914	1,578	2,420	9,903	39,844	46,034	53,643	62,561
Total Incorporated		56,014	176,706	217,350	378,565	409,793	463,218	628,112
Unincorporated		44,436	122,278	191,680	177,240	173,036	194,034	147,366
TOTAL COUNTY		100,450	298,984	409,030	555,805	582,829	657,252	775,478

Source: U.S. Census for 1930–1980. State Department of Finance for 1989.

COUNTY OF CONTRA COSTA

TEN PRINCIPAL TAXPAYERS

YEAR ENDED JUNE 30, 1989

TAXPAYER	TYPE OF BUSINESS	1988-89 SECURED ASSESSED VALUATION	% OF TOTAL SECURED ASSESSED VALUATION
Chevron USA	Petroleum Refining	$ 1,850,412,710	4.52 %
Pacific Gas & Electric	Utility	1,307,676,015	3.19
Pacific Bell	Utility	884,343,136	2.16
Shell Oil Company	Petroleum Refining	546,944,309	1.34
Union Oil Company	Petroleum Refining	404,763,509	0.99
Tosco Corp	Petroleum Refining	348,274,764	0.85
USS Posco	Petroleum Refining	310,861,766	0.76
Dow Chemical	Petroleum Refining	235,075,727	0.57
Seeno\Northstate	Housing and Construction	201,336,665	0.49
Bank of America	Banking	186,204,575	0.45
		$ 6,275,893,176	15.32 %

COUNTY OF CONTRA COSTA

MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION:	Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.
ALTITUDE:	Sea Level to 3,849 feet
AREA OF COUNTY:	732.6 square miles of land and 73.3 square miles of water.
COUNTY SEAT:	Martinez, California
FORM OF GOVERNMENT:	General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	NOVEMBER 1988 GENERAL ELECTION	JUNE 1988 PRIMARY ELECTION	NOVEMBER 1986 GENERAL ELECTION
REGISTERED VOTERS	452,491	406,769	409,507
NUMBER VOTING	341,149	207,068	256,007
PERCENT VOTING	75.3	50.9	62.5

ROADS: 748.03 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:

YEAR	NUMBER OF EMPLOYEES	PERCENT OF INCREASE (DECREASE)	NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION
1973	5541		9.6
1974	5597	1.0	9.7
1975	6091	8.8	10.4
1976	6006	(1.4)	10.0
1977	6041	.6	9.8
1978	6351	5.1	10.0
1979	5933	(6.6)	9.2
1980	5960	.5	9.1
1981	6052	1.5	9.2
1982	6063	.2	9.1
1983	5915	(2.4)	8.7
1984	5743	(2.9)	8.3
1985	5791	.8	8.2
1986	5968	3.1	8.2
1987	6111	2.4	8.3
1988	6317	3.4	8.4
1989	6463	2.3	8.3

On the cover:

Nestled in the rolling hills of Contra Costa County near Moraga, Saint Mary's College offers an array of undergraduate, graduate, and extended education programs. One of the oldest colleges in the West, Saint Mary's was founded in 1863 and moved to its present site in 1928. Today it has a total, co-educational, enrollment of 3,400.

COVER PHOTO COURTESY OF SAINT MARY'S COLLEGE OF CALIFORNIA